

ACCOUNTABILITY OF FIRST NATION GOVERNMENTS

"FOUR DIMENSIONS"

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Abstract

The research question examined was: **"What are the influencing factors which could assist a First Nation to put an adequate accountability framework in place?"**

A model was developed which included four dimensions to accountability: public service; fiscal; performance and professional. Four First Nation Governments considered to be accountable were selected and assessed against this model. Each First Nation had a strong accountability framework despite their geographic location and population size.

It was found that First Nation Governments can establish an adequate system of accountability without mirroring each other. Secondly, a number of factors are important to put an effective accountability system in place: political will; training and experience of individuals in key positions; stability in key government positions; codification of laws and regulations and the education level of community members. Thirdly, there are factors worthy of further examination; culture as it relates to government elections and institutions; the existence of government businesses; and the community's belief that it is self-governing.

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The future belongs to those who believe in the beauty of their dreams.

Eleanor Roosevelt

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My goal of completing a Masters Thesis has become a reality! On to the next goal.....

Terry L. Goodtrack, B.Admin.

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Executive Summary

In this thesis, the research question examined was: **"What are the influencing factors which could assist a First Nation to put an adequate accountability framework in place?"**

A review of the literature was undertaken to define accountability and determine factors that could influence a First Nation's ability to put an adequate system of accountability in place. Research papers written on both First Nations and non-First Nations in Canada and abroad were examined.

From the literature review, a model for First Nations accountability was developed. A list of nine factors that could influence a First Nation's ability to put an adequate accountability framework in place were stated.

For case study, it was decided to select four First Nation governments considered to have a strong accountability framework, that were in different geographic locations and with different population sizes. A data gathering instrument was developed and tested at each of the four First Nations. The data was analyzed and case studies were written and forwarded for comments to the officials employed by the First Nation government.

Findings

In the review of the literature, a number of issues were uncovered. The key terms of Responsibility, Authority and Accountability were being used interchangeably. This resulted in confusion in the proper use of these terms. Another key term – Legitimacy – was uncovered which is as important as the other three.

Yet another finding was that there are a number of different definitions for accountability which has resulted in improper application of this term. When an acceptable term was defined, it was determined that *to whom* one was accountable is just as important to understand. There also appeared to be four dimensions to accountability. In the public service dimension, citizens expect that the decision making process of their government officials is transparent, disclosed and can be appealed (i.e. redress). On the other hand, in the fiscal dimension, citizens expect that public monies are protected. The third dimension is performance and citizens expect that they can assess government performance in some manner. The final dimension is professional and citizens expect their government officials to operate in the public interest.

In the case studies chapter, it was discovered that the geographic location of a First Nation is irrelevant to whether a First Nation could put a strong accountability framework in place. The "Distance Hypothesis" held that a First Nation government that is closer to an urban setting, was more likely to be

accountable to its citizens because they had more access to trained personnel and training institutions. The four First Nations selected were accountable to their citizens and were in different geographic locations; urban, rural, remote and special access.

Secondly, the population size of a First Nation is also likely to be incorrect. The "Population Size Hypothesis" held that the larger the population of the band, the more resources it had at its disposal and therefore the more likely it would be accountable to their citizens. This theory is likely to be incorrect because all four First Nations are considered to be accountable to their citizens even though they have different population sizes. The smallest of the four First Nations selected for case study had a population under 500 on-reserve.

Thirdly, the model developed in this thesis worked for the four First Nations examined. It appears that the four dimensions to accountability can be assessed for First Nations with strong accountability frameworks. The four dimensions to the model are: Public Service Accountability, Fiscal Accountability, Performance Accountability and Professional Accountability.

Fourthly, all four case studies showed that there were many different means toward an end. While the case studies revealed that there are similarities such as the emphasis placed by all First Nations on consultation, there were differences in how a First Nation met the criteria in the model.

Finally, in terms of factors that influence a First Nation's ability to put an adequate accountability framework in place, it was learned that the demographics of these First Nations were irrelevant. However, there are five factors that influence accountability. These factors are the political will of the Chief and Council; training and experience of individuals in key positions; stability in key government positions; codification of laws and regulations; and education level of the community members.

Furthermore, there are three other factors that require further data collection and analysis to determine whether they influence accountability or not. These factors are culture as it relates to government elections and institutions; the existence of government businesses; and the community's belief that it is self-governing.

Implications of the research findings to First Nation governments

To begin, an accountability framework between First Nation governments and their citizens can be established regardless of the location of the First Nation in Canada or the population size of the community. This is an important starting point for First Nation governments because it removes any hidden assumption that the closer a First Nation is to an urban centre, the more likely the band will develop an accountability framework or the larger the First Nation, the better opportunity it has in developing an adequate system of accountability.

Secondly, First Nation governments can establish an adequate system of accountability without mirroring each other. There are many different means for a band to achieve the end. The accountability model developed in this thesis argues that there are specific principles and criteria to be met; however, a number of different accountability mechanisms may be put in place by a First Nation government to achieve accountability to its citizens. The accountability mechanisms developed should make sense to the community and be what the community wishes as opposed to being forced upon it. Notwithstanding, it is important to recognize that the principles and criteria of the accountability model must be fully met.

Thirdly, a number of key factors appear to be important to put an effective accountability system in place: political will; training and experience of individuals in key positions; stability in key government positions; codification of laws and regulations; and education level of community members.

Finally, there are benefits to the First Nation community to ensure an adequate accountability system is in place. Many First Nation governments are improving their economic, political and social circumstances. First Nations are developing credit relations with financial institutions who in turn want to ensure their funds loaned to First Nations will be repaid. Securing appropriate financing is heavily dependent upon the character and stability of the First Nation. Those First Nations who choose to put an adequate accountability

framework in place will have a competitive edge in securing financing for both their government operations and commercial enterprises.

In terms of political circumstances, a condition of Self-Government is an adequate accountability framework in place. First Nations can significantly improve the speed of their request to be self-governing by ensuring an adequate accountability system is in place at their community.

With respect to social circumstances, improved accountability between the First Nation government and their citizens will help reduce the level of suspicion amongst community members. While some of this turmoil may be caused by few individuals promoting their political agendas, improved accountability to members will help communicate facts rather than fiction.

For the future, there are at least three factors worthy of further examination: culture as it relates to government elections and institutions; the existence of government businesses; and the community's belief that it is self-governing.

It would be important to explore these factors to further determine how they impact upon a First Nation's ability to put an adequate system of accountability in place. The inter-relationships between all of the factors should also be examined to see whether specific combinations have more of an impact together than apart.

While the model developed in this thesis worked for First Nation governments who have a strong accountability framework, it should also be tested on First Nation governments who do not have a strong accountability framework. As a result of this type of testing, the model and associated factors may require some adjustment. For example, although the demographics factor is irrelevant for First Nations with a strong accountability framework, this factor may significantly influence First Nations who do not have a strong accountability framework.

CHAPTER I – THE QUESTION

INTRODUCTION

To set the stage for this thesis, this chapter will begin with a discussion on the background of First Nations accountability. Next, the dual accountability of First Nation governments will be defined which will lead into a discussion on the accountability relationship between First Nation governments and their membership. Finally, the research question and methodology for this thesis will be outlined.

Background of First Nations Accountability

When discussing First Nations accountability, most Canadians understand that First Nation governments are accountable to parliament for the funds provided to them through funding agreements. These funding agreements have evolved over the past forty years to keep pace with the devolution of programs and services from the federal government to First Nation governments.

This evolution from direct service delivery to funding agency can be seen as having taken place in four general stages. During the period up until the late 1950s, the federal government delivered most programs and services to First Nations. By the late 1970s, First Nations were administering government programs and following program circulars that detailed terms, conditions,

Accountability – Four Dimensions

process and reporting requirements designed by Indian and Northern Affairs Canada.

By the late 1980s, new funding agreements were developed including alternative funding agreements (AFA), comprehensive funding

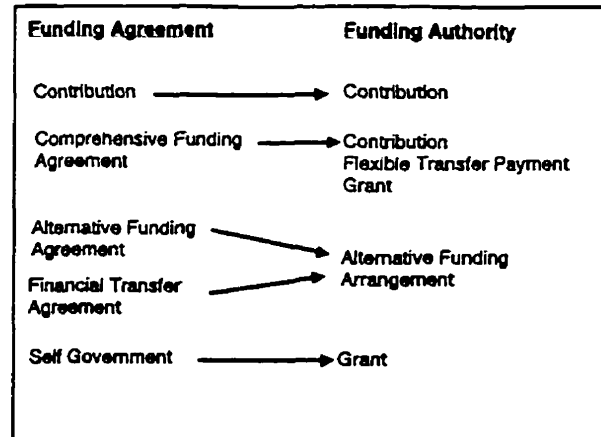


Figure 1

agreements (CFA), and self government funding agreement – each with different delegation of responsibility, control and reporting (Figure 1 – Spectrum of Funding Agreements). The situation in the 1990s continues to evolve with increasing emphasis on program devolution and self-government initiatives (Auditor General, Sept. 1996, p.9).

The goal, as stated in the Penner Report, is to provide grant funding to self-governing First Nation governments when an adequate accountability system is in place. Where this exists, no longer will there be limited authorities within the funding agreements nor detailed reporting to the federal government. Reporting would rather be primarily to community members. However, in June 1993, Caron and Hunt reported that "DIAND representatives feel that DIAND's funding agreements are still some distance from the Penner Report's vision of global block funding to First Nation governments" (p.14).

Unfortunately, the road to self-governing First Nations has been fraught with difficulties. Throughout the four different stages outlined previously, there has been criticism by the Auditor General and Parliamentarians on the adequacy of DIAND's accountability framework. In his 1991 report, the Auditor General wrote:

"In prior years, we commented on DIAND's accountability regime and observed that improvements were needed. While eligible Indians should be provided with the level and quality of services to which they are entitled, every effort should be made to ensure that the funds devoted to this purpose are used effectively"
(Auditor General 1991, p.331).

To date, funding arrangements are the typical vehicle used in the relationship between the Crown and First Nations. These arrangements can be viewed as a means to provide the latter with the authority to make decisions for their own communities. At the same time, these funding agreements provide for Indian councils to have a dual accountability for the use of funds.

Dual Accountability

Most people understand that First Nation governments are accountable to the Crown for public funds transferred to them. However, there is limited understanding of how a First Nation government is accountable to its citizens for the use of funds administered by a First Nation government.

To clarify, the Chief and Council have a dual accountability and must answer to their membership for their leadership, sound management of Council

affairs; and efficient and effective delivery of services (i.e. local accountability). The Chief and Council must also answer to the Crown for the use of public funds to carry out the program objectives approved by Parliament (i.e. ministerial accountability) (DIAND 1985, Auditor General 1996).

Local Accountability

There have been a number of reports written on Ministerial Accountability (Treasury Board of Canada Sept. 1993, Treasury Board of Canada 1995, Auditor General of Canada 1991, Desautels, April 1994 (Speaking Notes), Desautels March 1997), but the literature on local accountability of First Nation governments is only just emerging.

One reason why this literature is emerging is because Canadians are beginning to recognize First Nations as a level of government. There are two primary reasons for this recognition. Canadians generally believe that First Nations need to determine and control their own destiny (i.e. community problems can only be solved by an empowered community). Secondly, First Nations no longer accept decisions made by non-band members. Programs and services once delivered by the federal and provincial governments have been and are being devolved to First Nation governments (DIAND 1993, Auditor General 1996, House of Commons 1993).

With this increased responsibility, First Nation governments are being asked to ensure an appropriate accountability framework exists within their communities which is similar to other governments in Canada: federal, provincial and municipal (DIAND 1993).

It would appear that the reason for requiring this similarity is because of two emerging schools of thought as to whether accountability exists in First Nation governments today. The first school of thought argues that First Nations do not have an adequate accountability system, while the second argues that most if not all First Nations have an adequate system of accountability.

With respect to the first school of thought, numerous media articles have highlighted the lack of accountability in First Nation governments. Even the Auditor General reported that he receives letters alleging mismanagement and poor accountability to membership (House of Commons 1992). Over the years, the Auditor General has voiced concern with the accountability of First Nation governments to its membership. He was particularly concerned with the lack of effective redress mechanisms; administrative capacity of First Nations; transparency in government operations at the community level; and proper disclosure of information (Auditor General, 1991, 1995, 1996).

In his appearance before the Standing Committee on Public Accounts in 1992, he stated that:

"During the year, I received letters and phone calls from band members complaining of mismanagement of program funds by band chiefs and council members. I am particularly concerned – and this is also related to the accountability issue – that there is no formal redress system at the band level for band members. There is no way for them to appeal when they believe they are being treated unfairly or not receiving what they are entitled to receive. (House of Commons, December 1992. p.6).

On the other hand, there is a second school of thought which argues that most First Nation governments are accountable. This school of thought is being voiced by some reporters in the media, independent research, the Government of Canada and First Nations themselves.

For example, in November 1995, the Canadian CBC television show W5 reported that there are First Nations who have appropriate systems of checks and balances. These reporters also recognized that there are some First Nations who need to improve their accountability systems (W5 November 1995). Furthermore, McInnes and Billingsley (1992) were bold enough to state that "Canada's Indians do not need to take any lessons from non-Indians on the importance of the accountability of leaders" (p.215). Finally, the Penner Report (1983) recognized that First Nations have complex forms of government that go far back into history and have evolved over time. Indian Nations did not have written constitutions but like England conducted their affairs on the basis of tradition and modified these traditions with pragmatic innovations as required. Specifically, Indian political concepts have influenced non-indian institutions. The political philosophy of the Iroquois Confederacy has been incorporated into

the Constitution of the United States (House of Commons 1983, p.12). More recently, First Nations have stated that the:

"(federal) government did not invent accountability and that it was practised by First Nations in their own way, prior to (european) contact. Their concept of accountability originated, ... from a need to build consensus, through broad participation and consultation." (Auditor General Sept. 1996, p.17).

Since two schools of thought exist on whether or not First Nations are accountable, this appears to shape Canadians' opinion on this subject. The Canadian taxpayer's opinion on whether First Nations are ready to manage their own affairs appears to be divided. For example, a 1995 Insight Canada Poll found that 43 percent of Canadians think First Nations should have more autonomy over money management whereas 46 percent said the opposite (Insight Canada 1995).

It becomes apparent that there is debate and concern in Canada about the system of accountability in First Nation communities. It could be argued that these concerns are also prevalent in non-native governments. This type of analysis is typically challenged with respect to whether a comparison can be made between provincial or federal government systems and a First Nation. A more appropriate basis of comparison may be tribal groups in the United States or Aborigines in Australia.

It seems that when viewing aboriginal governments in the United States of America, there are similar concerns with accountability; in particular

disclosure and redress. Houser and Whitehat believed that tribal members in the United States faced two problems in ensuring tribal resources are used effectively and efficiently; reliability of information and determining the actions they should take to ensure governments behave responsibly. (Houser and Whitehat, p.2). Whereas in Australia, reports indicated that "few aboriginal people had the administrative and organizational skills to take control of the existing administration and the organizations already established in many communities" (Crough, Dec. 1996, p.10).

This preceding discussion suggests that Canadians are not alone in their concern with respect to accountability. Specific questions would need to be answered to address this concern. These questions are what is accountability? What would be an adequate accountability framework for First Nations? Further, what factors influence a First Nation in having an adequate accountability framework?

To discuss these broad questions, a research question would need to be articulated which will guide the research. It should be noted that the specific relationship to be examined will be the accountability relationship between First Nation governments and their citizens. The accountability relationship between First Nation governments and the Crown is not part of this research.

Thesis

Research Question:

The question to be examined is:

"What are the influencing factors which could assist a First Nation to put an adequate accountability framework in place?"

In undertaking this research, key criteria for First Nations accountability will be defined and applied to selected First Nation bands. These bands will be selected by identifying those First Nations considered to have an adequate accountability framework and in different economic circumstances. By comparing these different cases, the factors that lead toward a First Nation band having a solid accountability framework could be determined.

While the inter-relationships amongst the influencing factors can also be examined, this is beyond the scope of this thesis.

Importance of Research Question:

This question is important because the expectations of band members and government funding agencies are that a system of accountability, similar to that of other governments, must be in place. In the future, this is likely to be a condition to grant funding from the federal government. This type of government funding is unconditional; however, the recipient government must maintain its eligibility.

The expectations of accountability by the federal government evolved

from the 1983 Report of the Special Parliamentary Committee on Indian Self-Government (Penner Report), recommendation 33, which stated:

"The Committee recommends that federal payments to Indian First Nation governments be in the form of direct grants. Such payments should be made to all Indian First Nation governments recognized by the federal government as being accountable to their people." (House of Commons 1983:98)

The factors that affect a First Nation government's ability to put an adequate accountability framework in place were derived from the literature review and stakeholder interviews. Subsequently, each factor was tested by examining it at four case study locations. These factors included, for example, the political will of the Chief and Council or training and experience of individuals in key band positions.

METHODOLOGY

The research involved three distinct phases:

Phase 1 – Literature Review

Within this phase, a literature review of the subject matter was undertaken. This included a review of research within the Government of Canada, outside the government but within Canada and Internationally.

There were three areas to review: the definition of accountability; research studies on First Nations accountability; and factors influencing a First Nations ability to put an adequate system of accountability in place. At the end of this literature review, the thesis statement was refined.

Phase 2 – Empirical Research. This phase concentrated on the following:

- i) Developing the principles and criteria for First Nations accountability.
- ii) Determining factors that could have an influence on First Nations accountability.
 - Factors selected were based upon the literature review and telephone interviews with public officials from First Nations and DIAND.
- iii) Identifying First Nation bands.
 - First Nation bands were identified by asking the opinion of DIAND officials and aboriginal political associations. For example, in Ontario, DIAND officials and the Chiefs of Ontario's office were asked to identify First Nations who have a strong accountability framework.
 - Criteria for selecting a First Nation included a strong accountability framework, being in a different economic situation (e.g. geographic). One First Nation was selected because it had a significantly different population size from the others.
 - Those First Nation bands identified were contacted to determine their degree of cooperation in being part of this research.
 - Four First Nation bands were identified for case study because they were considered to be accountable.

-
- iv) Developing an instrument to assess a First Nations accountability framework and factors that contribute toward it.
 - v) Conducting an assessment of the First Nation band by either telephone or on-site visit.
 - vi) Analyzing the data to determine factors associated with a First Nation which has a strong accountability framework.

Phase 3 – Writing the Report.

A draft report was written. As part of the approval process for the final report, the following was undertaken:

- i) Member verification: each case study was forwarded to the appropriate First Nation to determine whether it contained accurate information. Any change to the case study was communicated by the First Nation to the researcher.
- ii) Council of Wisdom: the draft report was reviewed by people who had different perspectives and their comments were incorporated into the final report. Council members were:
 - Academic – Frances Abele, thesis advisor, Carleton University and Allan Maslove, committee member, Carleton University;
 - First Nation – Donald Julian, Executive Director, Mainland Mic Macs;
 - DIAND – Cal Hegge, Senior Advisor on Accountability, and Stuart Swanson, Director, Transfer Payments.

Consultant – Bill Clark, Young and Wiltshire.

The final report was written.

Strengths and Weaknesses of the Methodology

The strength of this research is that while literature on accountability exists, there is a limited amount written on First Nations accountability. The existing literature is presented in a confusing manner. This thesis will help clarify accountability and identify factors that influence a First Nation in having a strong accountability framework. Furthermore, no other existing research contains the four accountability dimensions articulated in this research paper.

The weakness of this research is the limited number of cases examined. If time permitted, it would be beneficial to conduct research on a larger sample of First Nation bands, including First Nations with less than strong accountability frameworks.

CHAPTER II – THE LITERATURE ON ACCOUNTABILITY

Introduction

This chapter is written to define key terms. To begin, there will be a brief discussion of the confusion in this area. To clarify, definitions will be stated for the four key terms of Responsibility, Authority, Legitimacy and Accountability. This will be followed by a discussion on the accountability relationships and dimensions. Finally, the literature on the factors that influence a First Nation's ability to put an adequate accountability framework in place will be examined.

Confusion to Clarity on Key Terms

In reading the literature, it becomes apparent that the term Accountability has many different meanings. Part of the problem may be that some people use the terms Responsibility and Accountability interchangeably, not realizing that these terms have different meanings which are important to keep separate. (Meaning of Accountability, p.47, Burke, p.135)

This was also recognized by Officials in the Australian Government's Management Advisory Board and Management Improvement Advisory Committee. They believed that there is a difference between the terms Responsibility and Accountability. Furthermore, that another overlapping term – Authority – was equally as important to define.

In June 1991, the Australian Government released an exposure draft entitled "Accountability in the Commonwealth Public Sector – An exposure

draft". This exposure draft was intended to provide practicality around the issue of accountability in which they believe:

"care has been taken to clarify the basic relationship between the complementary concepts of authority, responsibility and accountability. A mismatch between the first two elements can weaken the accountability relationship"(p.ix).

In reviewing the literature, another key term – Legitimacy – was uncovered. Cornell (1992) believes that legitimacy is an important factor in accountable communities. He argues that accountable institutions that lack legitimacy will be unable to maintain the allegiance of the people they serve. As such, the community will be always second guessing itself and overturning government actions and the government itself (p.8). He also points out that a community with high legitimacy does not automatically mean that it is accountable. This would suggest that the term Legitimacy is not part of the term Accountability but rather within a similar domain as the terms Responsibility and Authority.

Defining Responsibility, Authority and Legitimacy

At this point, it would be appropriate to define each of these four key terms. Emphasis will be placed upon the term Accountability because it is the essence of this research paper.

The first term is **Responsibility** and it may be defined as:

"a conception of duty and obligation that focuses on what state of affairs an individual attempts to bring about or fails to bring about. It is thus concerned largely with the question of What officials should or should not do." (Burke:135)

At the risk of oversimplifying, the essence of this term is to answer the question "What is the organization responsible for?" By answering this question, what an organization is not responsible for is also answered.

Both the terms Authority and Legitimacy are complementary and overlapping with the term Responsibility. It could be argued that these terms share a similar domain that is quite distinct from the term Accountability.

The second term **Authority** may be defined as *"the permission granted by the people to act on their behalf in a certain jurisdiction".¹*

¹ Bherer and Caron (June 1993) believe authority is synonymous with power and that the electorate delegates power through representation (p.9). However, Friedrich (1972) would disagree with this type of analysis because he believed that authority has been confused as synonymous with power. He argues that a person may not have the authority to make a decision but has informal power to act on someone else's behalf. Friedrich believes that Authority is the capacity for reasoned elaboration (p.53). It does not mean that all people will agree with the reasoning but rather that it is capable of reasoned elaboration. That reasoning is the ability to argue effectively and at greater length about the particular law, ordinance or constitution – in short that such laws can be elaborated in a way that makes sense (p.53–54).

For a society, Friedrich (1972) argues that authority is developed through tradition because it defines how rule is conducted and how the ruled behave towards their rulers including their electing and controlling them (p.17–18). Tradition is based upon values, convictions, beliefs, habits, customs and superstitions. Rousseau called it the true constitution. (p.20)

Therefore, it is important to carefully define authority within a certain context. I have chosen to define authority as the permission granted by the people to act on their behalf within a certain jurisdiction. I believe this also incorporates the notion of traditions in law-making while not confusing power with authority.

This definition also provides for limitations to an organization's authority. If citizens provide permission to the government to act on their behalf in certain jurisdictions, this also means that citizens do not provide their permission to governments to act in other jurisdictions.

The third term is **Legitimacy** and it may be defined as:

"involving the capacity of the system to engender and maintain the belief that the existing political institutions are the most appropriate ones for the society" (Cornell 1992).

This would mean that citizens must have trust and confidence in their institutions. Otherwise, they would not recognize these institutions as operating on their behalf. Legitimacy was recognized as important by both the Government of Canada and the Office of the Auditor General of Canada. In the 1979 Royal Commission on Financial Management and Accountability, the Government of Canada believed that *"public confidence would return with the assurance that public servants are managing soundly and being held accountable for performance and results"* (p.9). More recently, the Auditor General, Denis Desautels, was concerned that many Canadians do not trust government to act in the public interest. If Canadians do not trust governments to do the right thing, then governments will find that their actions have less and less legitimacy and effectiveness (April 11, 1994 speech to Canadian Club of Ottawa).

Confusion in defining Accountability

The fourth term is **Accountability**. It appears to be a complex term and yet very simple. The quest for defining accountability and its implementation is a timeless issue. However, there is a lot of confusion in defining this term.

In Canada, it was the subject of the Royal Commission on Financial Management and Accountability (1979). The Commission also found it difficult to define accountability.

" Accountability, like electricity, is difficult to define, but possesses qualities that make its presence in a system immediately detectable. To touch a live wire in a circuit is enough to establish the presence of electricity without further need of definition. The shock of recognition that attends the presence of accountability in a system of government may not be quite as direct, but it is nonetheless detectable" (p.9).

This statement suggests that a person can certainly detect when accountability is present. However, it is difficult to define. Since this term is so elusive, its many definitions depend upon that person's viewpoint and understanding of the term.

Within the Canadian borders, Otto Brodtrick explores the complexities of public sector management and accountability and at the same time suggests how confounding this issue can become for public sector organizations. Mr. Brodtrick uses the analogy of a soccer game to contrast the private and public sectors.

"The private sector sees organizations as traditional soccer teams playing a traditional game. There's a coach, a team captain, players with assigned positions and established rules for scoring goals. Everybody knows at any given time what the score is – and which team is winning. The game is an organized hierarchy. In public sector organizations we also have a team but here the resemblance ends. The team plays on a round field surrounded by numerous goals. There is no fixed number of players. Players enter and leave the game sporadically and there are numerous balls of various sizes. The players kick these balls at any one or another of different goals. Sometimes balls are kicked in from outside the field. While the game is being played, men in green overalls move the goal posts around. And nobody knows who is winning or losing. The game is a(n) organized anarchy." (Brodtrick 1991, p.17)

From this quote it can be concluded that Brodtrick also believes that it is difficult to define accountability in the public sector. The complexity of the environment that public sector organizations operate within precludes a simple measure of who is accountable for what.

Confusion also exists in other countries. David Brennan, visiting professor, Harvard University captured this problem in a speech entitled *An Economist's View on Accountability*. He stated that "it is not a very clear concept". Further that "it (accountability) is fraught with ambiguity; it is thrown around; it is used like a political hammer" (p.1). To further complicate the concept, Brennan does not define accountability but rather suggests that:

"Accountability, in my view, is the direct political response that one has to the breakdown of the trust market" (p.3)

He believed that people who enter education institutions do so on the basis of their "trust" that they will receive quality education. However, where

quality education is not received, people demand accountability. Brennan's discussion is of limited value to defining accountability, however, it does help show how confusing this term can become when applied.

Accountability Defined

A number of different governments around the world have attempted to define the term **Accountability**. Officials within the Australian Government defined accountability as:

"existing where there is a direct authority relationship within which one party accounts to a person or body for the performance of tasks or functions conferred, or able to be conferred, by that person or body"(June 1991, p.ix).

In their paper, they attempt to further clarify by stating that:

"It is important to understand that this concept of accountability does not imply simply providing information or answering questions, but includes setting goals, providing and reporting on results and the visible consequences for getting things right or wrong" (p.1).

Unfortunately, it appears as though officials within the Australian Government may be blending part of responsibility with accountability. Setting goals is part of responsibility because it is what the organization has decided to be their obligation or duty. As such this would be included in Burke's definition of responsibility.

In Canada, the Auditor General of Canada has been changing its definition of accountability to keep pace with changing government relationships. In 1975, the Office of the Auditor General of Canada's definition

was:

"Accountability in its simplest terms means the obligation to answer for a responsibility that has been conferred. It presumes the existence of at least two parties; one who allocates responsibility and one who accepts it with the undertaking to report upon the manner in which it has been discharged."

More recently, the Office of the Auditor General has been rethinking accountability concepts and the increased use of partnerships in government (March 1997). The new definition is as follows:

"Accountability is a relationship based on the obligation to demonstrate and take responsibility for performance in light of agreed expectations" (p.3).

This new definition, in this researcher's opinion, adds little to the previous definition articulated by the Office of the Auditor General of Canada. In fact, it contributes to the confusion with this term.

The operational definition of **Accountability** that will be used in this thesis is:

"the obligation to answer for a responsibility that has been conferred." (Auditor General of Canada, 1975) (Kernaghan and Siegel also have a similar definition p.323)

The example in Text 1 illustrates the difference between the terms: (albeit a private sector reference), Responsibility, Authority and Accountability. The term **Legitimacy** is more relevant in the public sector, however, it could be brought into the following "Mechanic Example" because customers may have no faith or confidence in the car repair shop to fix their car problem. As such,

the customer will
take his or her
business elsewhere.

Turning back

to the operational
definition of

Accountability, this
simple definition

contains the notion
of answerability

which is the

essence of this

term. However, it is

insufficient until it is determined to whom one must answer to for the
responsibility conferred.

Mechanic Example

When a person's vehicle is in need of repair, it is taken to a mechanic who agrees for some exorbitant price to fix the problem. The mechanic takes on this duty and obligation (i.e. responsibility).

It is assumed that when the car repair shop accepts the responsibility to fix the vehicle, the mechanic is provided with the authority, granted by his/her superior to determine the problem, decide and act upon the best possible solution and answer for any possible wrongdoing. The customer provides their permission to the mechanic to act on their behalf by agreeing to and signing an "Estimate of Work and Expenses" to be completed. This estimate not only provides the customer's permission of what the mechanic can do (i.e. authority) but also what the mechanic can not do.

If the person is subsequently satisfied with the performance of the car which is in accordance with the permission provided by the customer to the car repair shop, the mechanic is released of his/her duty and obligation. On the other hand, if the person is not satisfied with the car's performance, the mechanic must answer for his/her action (i.e. accountability).

Text 1

It is generally believed that a person is answerable to a higher authority for the responsibility provided to that person. However, a person could be answerable to themselves, their peers or the clients they serve. As such emphasis must be placed upon the accountability relationships that have a bearing upon the responsibility provided to a person (Burke, Houser and Whitehat, Spiro).

Accountability Relationships (Who is accountable to Whom?)

In the Penner Report, the committee argued that it is impossible for a government to be fully accountable to two entities on a matter so basic as the spending of public monies. Indian councils would be accountable to their own people and accountability to DIAND would have to end. To provide a solution, the committee believed that where a system of grant funding is introduced, a federal minister would not be held accountable by Parliament for the way in which funds are spent by First Nation governments. This is parallel to the approach whereby federal ministers are not held accountable for the way provincial governments spend equalization payments (Penner 1983:95).

More recent views, however, seem to disagree with the Penner Report's belief. In his article on *Accountability*, James R. Mitchell believed "accountability in the public sector has at least three dimensions – up, down, and out" (p.13) (See also the paper entitled "Accountability White Papers", p.4).

Accountability Up means to superiors; for Ministers it means to Parliament whereas to public servants it means to their superiors and ultimately to Ministers (p.14).

Accountability Down is the accountability Ministers feel to client groups (p.14).

Accountability Out is defined as "the responsibility that one feels to the law or to one's sense of personal or professional ethics" (p. 14).

Bherer and Caron (June 1993) argued that accountability can flow in several directions. A specific player can be accountable to its electorate and at the same time a funding agency. Each relationship differs in terms of its attributes (p.i). Cornell also recognized that First Nation governments could be accountable to a number of different constituents at the same time (Cornell 1992).

From a different optic, C.E.S. Franks makes an interesting distinction between objective and subjective accountability. Although not explicitly stated, Professor Franks also recognizes accountability up, down and out.

"In objective accountability, someone is responsible for something and accountable to some person or body in a formal way through clearly defined rules and mechanisms. In subjective accountability a person feels a duty towards the profession of public service or a sense of the public good and the nation which determines and defines conduct even though there are no formal mechanisms through which this accountability can be enforced." (Meaning of Accountability, p.47).

It is evident that the current thinking on accountability is that there are different relationships in the accountability chain. A person or organization could be answerable in a number of directions in order to release their duty or obligation.

Accountability Up and Down

In terms of Accountability Up and Down, it is debatable to whom the First Nation government reports for the delivery of programs and services. As mentioned earlier, Indian councils have a dual accountability. The Chief and Council must answer to their membership for their leadership, sound management of Council affairs; and efficient and effective delivery of services (i.e. local accountability). The Chief and Council must also answer to the Crown for the use of public funds to carry out the program objectives approved by Parliament (i.e. ministerial accountability) (DIAND 1985, Auditor General 1996).

Although DIAND may believe that the Chief and Council's Accountability Up is to the Crown and Accountability Down is to their membership (Caron and Hunt June 1993:19), First Nations would likely not hold the same view. In First Nation communities, the Indian council ultimately reports to the people (TFHQ Tribal Council, Sept. 1992). Structures of government show that the Chief and Council or Boards of Directors ultimately report to the people. As such, Accountability Up could mean from the Chief and Council to the people. The essence of Accountability Down also includes from the Chief and Council to their people because they serve their citizens (i.e. clients). It could also include accountability to suppliers such as financial institutions, government agencies or business partners.

Accountability Out

Mitchell believes that Accountability Out is "the responsibility that one feels to the law or to one's sense of personal or professional ethics" (Mitchell, p.14. see also Doern 1993, p.8). In the case of lawyers, this is critical. In Ontario, lawyers have an obligation to the Law Society of Upper Canada to uphold the highest ethical standards. Part of releasing their duty or obligation is to ensure their advice meets the standards of their society. Any breach of these standards would mean that they could lose their licence to practice (see also Kernaghan and Siegel, p. 326).

Personal ethics, on the other hand is a sense of moral responsibility. That is that public servants and politicians conduct their duties in a moral and ethical manner (Dwivedi and Jabbra:7). This certainly extends to both non-native and native public officials.

From this discussion, it could be concluded that accountability relationships exist in both native and non-native public sectors. Of particular importance to this thesis is the relationship between the First Nation government and its citizens. The next section is intended to provide a framework from which to analyze this relationship.

Four Accountability Dimensions

The accountability relationship between First Nation governments and their citizens has a number of different dimensions to it. Each dimension is important to ensure completeness of the entire framework. There are essentially four key dimensions.

Public Service Accountability involves the methods by which a public agency or a public official fulfils its or his duties and obligations and the process by which that agency or the public official is required to account for such actions (Dwivedi and Jabbara:5). This dimension focuses upon the public official's decision-making process. The public wants to ensure it is transparent, that the public is provided with information on government decisions and actions and there is opportunity for the public to appeal any of these decisions.

Fiscal Accountability refers to the protection of public monies (Caiden:22). In this dimension, there is the belief that public funds should be spent according to appropriate procedures, in a manner designated by law and by the terms of the contract or the agreement, and proper accounting standards would be observed (Smith and Hague (1988):29).

Programme and Process Accountability addresses the questions of whether the government is actually getting the results it sought through the programme and whether it conforms to standards (Smith and Hague (1988):29). Determining the appropriate information is crucial to this dimension.

Professional Accountability is the responsibility that one feels to the law or to one's sense of personal or professional ethics (Mitchell, p. 14). In addition to any code of ethics prescribed by a professional association, this dimension also includes a public official's moral sense of responsibility to the public interest.

Each one of these four dimensions plays a significant part in ensuring accountability exists in a government. The absence of one can lead to the entire framework being in jeopardy. For example, if fiscal accountability does not exist, there is no assurance that the financial information being disclosed to the public is relevant or reliable. This could result in citizens having no confidence in the government (i.e a legitimacy issue). The same can be said of programme and process accountability. If no one knows whether the government has achieved the results it committed to, there could be a breakdown in public confidence.

Summary

There appear to be three key themes within the literature: Confusion, Key Terms and Dimensions.

Confusion: It would appear that key terms such as **Responsibility**, **Authority** and **Accountability** are used interchangeably. This causes confusion in the proper use of these terms. Furthermore, there are a number of definitions for accountability which also leads to confusion.

Key Terms: There are four key terms to define and to keep separated at a conceptual level. These terms are the following: **Responsibility, Authority, Legitimacy and Accountability.**

Dimensions: In terms of **Accountability**, there appear to be four key dimensions that must be outlined to ensure adequate coverage; these being Public Service, Fiscal, Programme and Process and Professional Accountability.

Other Influencing Factors

Considerations

There are some First Nation governments that have an adequate system of accountability while others do not. Facts published by DIAND appear to suggest an 80–20 division in the area of financial accountability. Eighty percent of First Nations are considered to meet a particular standard whereas 20 percent do not. For example, DIAND's main estimates show that in 1995–1996, 83 percent of First Nations had unqualified audit opinions indicating that their financial record keeping were considered adequate by qualified auditors. The other 17 percent were qualified or denied.

Yet another example is Remedial Management Plans (RMP). First Nations are placed under a RMP to correct a situation whether it be excessive debt or needed improvements in internal controls. DIAND statistics also show that 22 percent of First Nations are under a RMP whereas the other 78 percent are not (DIAND 1996).

The immediate question is why are some First Nations in "good standing" while others are not? What factors are involved in a First Nation having an adequate system of accountability?

Previous Research

There has been some research, albeit disjointed and limited, on factors that contribute to an accountable organization. In comparison to the literature on Accountability, this literature base is almost non-existent. Nevertheless, there were factors uncovered in this literature.

In the *Evaluation of the Experiences to Date with Financial Transfer Agreements* (Departmental Audit and Evaluation Branch, July 1996), a number of factors contributing to a better sense of political accountability were stated. These were increased education levels of native peoples; management development and training initiatives; evolving social customs about personal conduct in public office; and the existence of clear rules of operations (p.25).

In addition, some authors suggested that other factors were also important. This includes the indebtedness level of First Nation governments (Departmental Audit and Evaluation Branch, Sept. 1995); whether good communication exists between the council and its membership (Auditor General of Canada, September 1996); whether the organization has the capacity to conduct the activity (Auditor General of Canada, September 1996); and whether an institution is legitimate in the eyes of its citizens (Cornell 1992).

However, these latter factors will not be carried forward for examination. Proper financial management and good communication are part of accountability while capacity is too broad and needs to be further refined. Finally, legitimacy has already been discussed earlier in this chapter and is to be kept separate from accountability.

Therefore, the review of the literature concludes with three factors that could influence a First Nation with a strong accountability framework. These are:

Education: Does the education level of a First Nation determine accountability?

Training: Does the training of individuals in key positions influence accountability?

Culture: Does culture influence responsible and accountable governments?

**CHAPTER III – A MODEL FOR RESPONSIBLE AND ACCOUNTABLE
GOVERNMENT**

Introduction

A review of the literature has revealed that the reason **Accountability** is used in a confusing manner is because a number of complementary terms are being blended together. These terms must be kept separate while building the model otherwise their true definitions are likely to be blurred.

The **purpose** of this chapter is to define a responsible and accountable framework for First Nation governments and to outline factors that could influence a First Nation's ability to put an adequate system of accountability in place.

With respect to defining a responsible and accountable framework for First Nation Governments, the model will be developed by stating key concepts and separating those applicable to responsibility from those applicable to accountability (see Figure 2). Secondly, by describing why each term is important and finally by outlining the key accountability mechanisms.

Although key concepts can be easily separated in the model, the same can not be said of accountability mechanisms because they are sometimes applicable to more than one key concept. For example, a Constitution defines what the government is responsible for and the authority delegated by the people to the government. This provides for a sense of legitimacy. At the

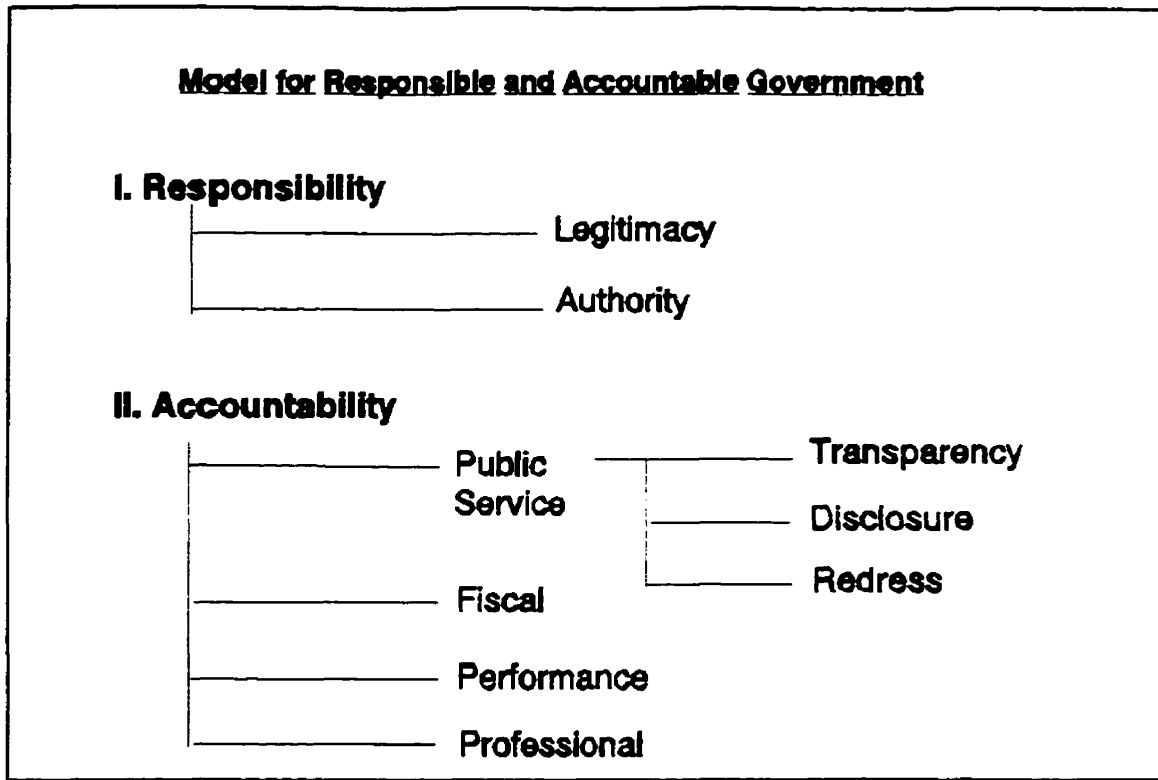


Figure 2

same time, the Constitution can also define how the government should act or decide on a given matter. Therefore, the Constitution also plays a part in providing for transparency in decision-making.

Key Concepts for a Responsible and Accountable Government

I. Responsibility is a conception of duty and obligation that focuses on what state of affairs an individual attempts to bring about or fails to bring about. It is thus concerned largely with the question of What officials should or should not do (Burke 1990, p.135).

For the purpose of this model, **Responsibility** will include the complementary and overlapping concepts of **Legitimacy** and **Authority**. In a perfect world, citizens would have confidence and trust in a government (i.e. legitimacy) and provide that government with permission to act on its behalf (i.e. authority). With this in hand, the government will accept the responsibility to act on the people's behalf. It is recognized, however, that in a non-perfect world, while accepting responsibility for a people, a government may not have the requisite legitimacy or authority. This would lead to a number of permutations of how the government will carry out its responsibilities.

Legitimacy means the capacity of the system to engender and maintain the belief that the existing political institutions are the most appropriate ones for the society (i.e. the confidence and trust that citizens have in government).²

Where legitimacy exists, people believe that the government is acting in the best interest of its citizens. The government is considered to be responsive and responsible (Caiden:24). Public trust and confidence is assured when public servants are found managing public programs soundly and are found to be held accountable for their actions (Dwivedi:86). The public needs to be reassured that possible wrongdoing is minimized within government and that sufficient external checks exist. Where wrongdoing has been caught, amends

² Friedrich (1972) defined it as meaning that something, and more especially a rule, is rightful, that is to say, just in the eyes of those subject to it (p.49).

have to be made, victims compensated, wrongdoers appropriately disciplined and arrangements altered to prevent recurrence (Caiden: 25).

However, when this is not the case, governments are seen to be unresponsive and irresponsible. Caiden believes that when public confidence and trust in government continues to be undermined, the people will become ungovernable, unresponsive and unproductive and government will be forced to employ more coercion (Caiden:24) Cornell (1992) believes that without legitimacy, communities will continually second guess and overturn government action and the governments themselves will be unable to pursue effective coherent, long-term policies because they lack the support of their own people (p.8).

Mechanisms to Maintain Public Confidence:

There are at least two mechanisms that help maintain public confidence. The first mechanism is *Leadership Selection*. According to Rosen (1989), simple logic dictates that citizen confidence in public institutions is based on the consent of the governed (p.14). This consent could be based on traditional means of leadership selection such as the divine right of the King or hereditary leaders. On the other hand, consent could be provided through the electoral process. It is interesting to note that the great national (English and French) revolutions of the seventeenth and eighteenth centuries occurred to allow systems of government to emerge that are based on the consent of the

governed. It was believed that the legitimacy of government would be secured through the consent of the people and the outcome being representative government and majority rule through the electoral process (Spiro 1969:25–26).

The second mechanism is *Consultation*. To improve the legitimacy of its actions, governments have used consultation as a device to obtain the public's buy-in of government actions. Redman (1993) believes that people all over the world are demanding that they be involved in decisions that concern them (p.1).

According to Rosen (1989), citizen involvement in administrative processes serves three purposes that relate directly to accountability. It lets public administrators know how citizens perceive the performance of an organization. It provides participating citizens with information that can help them make judgements as to what that part of government can and should do. It also leads to better government and increased confidence in it (p.87). Specific mechanisms of consultation are public hearings, opinion polls and advisory committees (Rosen 1989:88–90).

Authority can be defined as the permission granted by the people to act on their behalf in a certain jurisdiction. Where Authority exists, the government has the permission to act on behalf of its citizens in a certain jurisdiction. The corollary of this is that certain rights and areas of interest would be reserved in which officials would not have authority to act without the people's approval (Penner 1983:57).

On the other hand, where Authority does not exist and the government is making decisions within a forbidden jurisdiction, citizens have limited control over the actions of government officials. According to Dwivedi and Jabbra (1988), citizens provide governments with the authority to make decisions on their behalf because there is a feeling amongst citizens that public officials have become too powerful and are in need of restraint. The concern, according to these authors, is "how to ensure that those who have power exercise it responsibly so that they can be held accountable for their actions" (p.2).

There are two specific issues with respect to authority. The scope of decision-making and control over it. Can the government make all public decisions on behalf of its citizens or are there limitations? Secondly, how can control be exercised over those to whom power is delegated (R.B.Jain:122). Kernaghan and Siegel believe that "it is not the existence of bureaucratic power that arouses public concern; it is also the irresponsible exercise of that power". Without some method of deciding what a government can decide upon and how to control it, there is potential for an abuse of power. Finer (1941) claimed that the political and administrative history of all ages has shown that sooner or later there is an abuse of power when external punitive controls are lacking (p.337).

Mechanisms to provide governments with Authority: In identifying some of the mechanisms that provide governments with authority, a person is more concerned with what responsibility has been delegated from the people to the government. For example, responsibility is delegated to a government through the Constitution. This is where the governed controls what authority is provided to the governor (Spiro:95).

Examples of Mechanisms for Authority:³ This includes a Constitution; Laws and Regulations such as a Financial Administration Act; Delegation of Authorities that provides for the administrative delegation to specific positions; Policies and Procedures and Referendum.

II. Accountability is the obligation to answer for a responsibility that has been conferred. There are four dimensions to it.

Public Service Accountability involves the methods by which a public agency or a public official fulfils its duties and obligations and the process by which that agency or the public official is required to account for such actions. (Dwivedi and Jabbra:5). This dimension focuses upon the public official's decision-making process. There are three elements to this dimension:

1. Transparency means that the government's method of operation is known by its citizens. Where transparency exists, citizens understand how

³ In the following section, under Transparency, the same mechanisms are applicable, however it is more concerned with how the decision is being made.

decisions are made on their behalf and could personally affect them. Both the integrity of the system and efficacy of the outcomes are simultaneously served by its openness and transparency (MacDonald:186). Where transparency does not exist, citizens are not aware of the manner in which decisions are made on their behalf. As such, citizens are not assured whether the government has made their decisions in accordance with the set criteria or rules.

Rules are developed, sometimes through trial and error, over many years. While tradition may dictate the rules, it is advantageous to codify them. Kernaghan and Siegel discussed advantages to codifying a government's code of conduct (Text 2). In

examining these advantages, it could be argued that these advantages are also applicable to why a government should codify their method of operation.

Text 2

Advantages to Written Rules:

1. Unwritten rules in the form of understandings and practices leave much room for argument as to what the content of the rules actually is and what penalties must be paid for violating rules.
2. Codes can promote public trust and confidence in the ethical behaviour of public servants. (Citizens) can be better assured, for example, that they will be treated fairly and impartially and that public servants are less likely to use their position for personal gain.
3. Codes can reduce unethical practices by discouraging and punishing them.
4. Codes can sensitize public servants to the fact that the ethical and value dimensions of their decisions and recommendations are as important as, and often more important than, the technical, legal, and political dimensions.
5. The development of (written rules) may prompt governments to reassess (them). (Kernaghan and Siegel:327).

Mechanisms to ensure Transparency:

Mechanisms that provide governments with transparency are more concerned with how a decision is being made by the government. For example, a contractor bidding on a project would like to know the method by which the government selects its winner to ensure compliance. Mechanisms for transparency include a Constitution, Laws and Regulations (By-laws), Budget, Delegation of Authorities, Conflict of Interest Guidelines and Salary Ranges.

2. Disclosure means that citizens are informed of the government's plans and actions. Where disclosure exists, citizens are aware of government decisions and actions. Where it does not exist, they are kept in the dark and can not make informed decisions on whether the government is meeting their mandate or not. According to Herman Leonard's book *Checks Unbalanced*, one of our society's fundamental governing precept is government by the informed consent of the governed (p.3). Unless the public knows what governments do, public officials cannot be held accountable for their actions (Caiden:29).

Strong arguments for full disclosure can be made. For example, Woodrow Wilson argued that, in Congressional Government, there "is no legitimate privacy about matters of government. Government must, if it is to be pure and correct in its processes, be absolutely public in everything that affects it." (p.81 similar sentiments expressed by Smookler:42)

On the other hand, there maybe some information that a government needs to keep secret in the interest of the public. It should be recognized that many government activities are conducted in secret in the public interest or to protect state or private information (Caiden:29, see also Burke:67).

Therefore, as stated by Kernaghan, the issue that remains is the need to balance the public's right to know with the government's need to keep certain information secret in the public interest (Kernaghan, Smookler:43, Burke:67).

Mechanisms of Disclosure of Information include: Annual Report and Audit, General Meetings, distribution of minutes of meetings, media, newsletter, investigative bodies or committees and whistle-blowing.

3. Redress means that citizens can appeal government decisions that affect them individually or collectively.

From an individual perspective, accountability exists where an individual's rights and freedoms have been violated (Doern 1993:11) and citizens can appeal government decisions to either overturn the decision or receive some type of compensation or piece of mind. Individuals may appeal against administrators who violated the law (Cattel:261) or unfairly administered laws, policies or regulations. Where redress does not exist, citizens can not challenge the government's decision. As such, any opportunities for fairness are lost.

Although government decisions are intended to be made in a fair manner, policy-making can be biased and unfair (Burke 1986:69). Burke argues that caution must be exercised because fairness can be defined in a number of ways from equality of opportunity and fairness of procedure to equality of result or outcome (p.72). He believed that what constitutes fairness is beyond the competence and authority of bureaucrats to determine because it generally involves substantive normative standards of justice. Therefore, persons or groups who have been discriminated against should seek redress through the most effective channels – that is through judicial not bureaucratic means (p.69). However, there are also quasi-judicial means to determine whether the principle of fairness has been applied, such as tribunals. In Australia, for example, the following legislation was passed: Ombudsman Act 1976; the Administrative Decisions (Judicial Review) Act 1977 (ADJR); and the Administrative Appeals Tribunal Act 1975.

This new system of redress (Text 3) was initiated because of the concern over the powers and discretion flowing to government officials. Apparently, in Australia, neither parliament nor the courts were able to provide sufficient scrutiny of administrative matters and decisions (Wiltshire:112).⁴ In

⁴ Wiltshire believes that the existence of these bodies has had a marked impact upon the conduct of public administration. Although it has provided for a fairer and more democratic treatment of public servants and the clients they serve, it has slowed down the processes of government substantially and may have produced less honesty and frankness on paper. The trade-off between efficiency and fairness in decision-making has surfaced. (Wiltshire: 114)

Canada, similar quasi-judicial means of resolving disputes are in place (e.g. Police Commission Boards, Canadian Human Rights Commission).

From a collective point of view, opportunity should not only exist for individuals

to challenge a public

Three processes of appeal were developed in Australia:

1) Appeal to an individual: the ombudsman, who is independent of the executive and has the power to investigate the complaint and recommend remedial action. This is considered a non-adversarial procedure. No legal representation is involved.

2) Appeal to a Tribunal: the administrative appeals tribunal is empowered to hear evidence to change, if necessary, the decision concerned. This is essentially a review of the merits, and is supposed to be an informal but somewhat adversarial procedure. Legal representation may not be employed.

3) Appeal to a Court: the federal court of Australia for judicial review. This is a formal adversarial process with full scale legal trappings.

Overseeing all of these avenues, in a sense is the Administrative Review Council, a thirteen member review body which keeps watch on this machinery to ensure the decision-making process of each element and all elements together are adequate for the review of administrative action (Wiltshire:112).

Text 3

official's decision but also for the collective to scrutinize public decisions (Finn 1993:53). This provides for protecting the public against any abuses from public officials. In the United States of America, the doctrine of checks and balances requires that after the main exercise has been allocated to one person or body, care should be taken to set up a minor participation of other persons or bodies (Friedrich: 185). Axworthy (1994) also expresses similar sentiments by stating that "Whenever one institution, idea or individual becomes too powerful we need a countervailing influence ... Whenever there is a monopoly the public interest will suffer" (p.119–120).

In Canada, Sutherland (1985), commented on the Auditor General's role as a check and balance because it is a watchdog bureaucracy (p.69). Other such independent agencies include Justice Commissions, Police Commissions, Ethics Commissions and so on (Finn 1993:57).

Mechanisms for Redress include: courts, RCMP, Appeal Boards, elections, Appeal Structures with levels of review, Ombudsperson, Auditor General, Commissions and Inquiries.

Fiscal Accountability refers to the protection of public monies (Caiden: 22). Where fiscal accountability exists, citizens have assurance that funds have been spent according to appropriate procedures, in a manner designated by law and by the terms of the contract or the agreement, and proper accounting standards would be observed (Smith and Hague (1988):29). Where it does not exist, the government could be in the process of losing control over the public purse. According to Dwivedi, in the mid-1970s, the Auditor General reported that the Canadian federal government might have lost, or was in the process of losing control over the public purse (Dwivedi:90). In response the federal government of Canada initiated the Royal Commission on Financial Management and Accountability to ensure that the government had adequate controls over the public purse.

Mechanisms to ensure Financial Accountability are a budget, financial statements in accordance with generally accepted accounting practice

and an audit.

Performance Accountability means that citizens can assess government performance. The focus of Performance Accountability is determining the appropriate information to collect.⁵ Important questions include: Did the government actually get the results/outcomes it sought? (Smith and Hague (1988):29). In achieving its results, did the government conform to standards? (Smith and Hague (1988):29). How many inputs were used to achieve the result? (Hutchinson, October 1995).

Where appropriate information exists, citizens can determine whether the government has achieved the results that it set out to achieve and whether the means to get there conformed to standards. Information is only useful when those it is directed toward understand it and can interpret its meaning. Kenneth Dye, former Auditor General of Canada, also had similar sentiments when he reported that:

"Accountability depends on the quality of reporting on performance,... the reporting should come from those to be held to account and it should be directed to and be useful to those demanding accountability" (AG 1990, p.22:p.1.37)

⁵ Smith and Hague (1988) refer to Programme and Process Accountability. However, the meaning of this term is difficult to communicate to people. As such, I have elected to call it Performance Accountability and to define it as meaning that citizens can assess government performance.

On another matter related to collecting the most appropriate information, it is interesting to note that Makokis suggested a framework for information. He believed that information is needed in the following basic areas: population, housing, labour, education, health, income, cultural/linguistic, expenditures, natural resources and capital assets inventory system.

Where appropriate information does not exist, citizens are unaware of government goals and whether results were achieved or not. Sometimes the information may be too vague to interpret or reporting is difficult to understand for the common community member.

On the other hand, reporting should not be so cumbersome as to consume an inordinate amount of a government's time. A balance must be sought by defining the key or "right" information to hold the government answerable.

Mechanisms of Appropriate Information include: Performance Measurement, indicators, workplans, budgets, Annual reports and Audits, Evaluations and Management Reviews.

Professional Accountability is the responsibility that one feels to the law or to one's sense of personal or professional ethics (Mitchell, p. 14, see also Burke:24). In addition to any code of ethics prescribed by a professional association, this dimension also includes a public official's moral sense of responsibility to the public interest.

Where professional accountability exists, professionals are more accountable, responsible and disciplined (Burke:25). It is believed that the decisions of a public servant are guided by their moral sense of responsibility. As such, decisions are made in the public interest and not for personal gain. Where professional responsibility does not exist, decisions are not always made

in the public interest. They would typically be made for private gain.

Some of the authors believe that a professional association would regulate the behaviour of its fellow practitioners (Friedrich:25, Burke:25–26). It is believed that reliance upon professional standards encourages professionals to accept individual responsibility for the acts in which they participate, thus avoiding denials of responsibility through claims about the collective nature of bureaucratic acts or the obedience owed to hierarchical superiors (Burke:25–26). Some of the advantages and disadvantages are summarized in Text 4.

Advantages and Disadvantages to Professional Accountability**Arguments for:**

- (1) Many bureaucratic offices are already professional in nature and the activities of bureaucrats should reflect this professional character.
- (2) Professional judgement embodies expert, objective knowledge and thus should be free of direct political control.
- (3) That reliance on the guidance of the professional community provides an adequate mode of regulation.
- (4) Professional responsibility ensures accountability and control within a bureaucratic context.

Arguments against:

- (1) What is the scope of professional responsibility? Can it involve all functions of the public service?
- (2) Professional standards may not be sufficient in of itself.
- (3) Pure professionalism is often tinged by self-interest.
- (4) There is no agreement as to what constitutes a profession (Burke:26,38,144).

Text 4

With respect to personal ethics, Dwivedi suggests that what is needed is a clearly understood circle of accountability which flows from being accountable to the "self"—an inner consciousness to protect the public interest fairly—to being responsive and responsible to senior officers, cabinet ministers and finally to Parliament. It is believed that true accountability will emerge only when there is trust of public servants and that they will accomplish their tasks responsibly. Dwivedi believed that excessive control by central agencies is antithetical to that trust (Dwivedi:98–99).

It is noteworthy that Japan passed the National Public Service law of 1948. This law places primary focus on public interest, confidentiality and political activities. Standards of ethical conduct cover such items as service to the people, oath of service, obeying laws, prohibition of conduct causing discredit, preserving secrecy, restriction of political activity and exclusion from private enterprises (Tashiro 1988:218).

Mechanisms for Professional Accountability include: Code of Ethics, Positive Corporate Culture, Oath of office, Ethics Committee or Management Philosophy.

Summary

In this section, key concepts relating to **Responsibility** and **Accountability** were defined. The importance of each concept was articulated and those mechanisms appropriate to each were outlined.

Four dimensions--public service, fiscal, performance and professional accountability--is the framework for the accountability part of the model. Each dimension is intended to fulfil a specific aspect of accountability.

Having said this, while the professional accountability dimension is intriguing and likely to exist for a First Nation government, it would involve substantive empirical testing to determine whether it exists or not. Even after this testing, there would still likely be a significant amount of subjective judgement about whether this intangible element exists or not. It may be better tested through a broader survey of First Nation governments. As this thesis is intended to focus upon four case studies, the professional accountability dimension will be excluded from the balance of this thesis.

Influencing Factors

This section is intended to develop the factors that could have an influence upon a First Nations ability to put an adequate accountability framework in place. A review of the literature revealed that some First Nations have an adequate system of accountability while others do not. Those First Nations who receive a passing mark are almost certain to have some qualities in common.

In Chapter 2, the following factors were considered to be worth exploring to determine whether they could influence First Nations accountability: codification, culture and education. Interviews with selected First Nations people and DIAND representatives provided for additional factors to be included.

For the purpose of analysis, these factors are grouped into four streams which are demographic, cultural, socio-economic and capacity. Each of these factors or issues are stated along with a further explanation of its meaning. Finally, indicators that would likely help in collecting data to compare First Nations will be outlined.

Demographic Stream

Issue 1: Does the demographic make-up of the community influence accountability?

A younger generation of First Nation community members may be less patient with any abuses of government. These people are more apt to demand accountability and government services because they are angry, fed up and frustrated. The younger generation will be defined as a higher percentage of the community being between 18 to 30 years of age.

Caution should be exercised, however, because there may be a combination of related factors involved in demographics such as young unemployed community members or young educated community members. It was decided at the beginning of this thesis to exclude any combined factors.

To assess this factor, statistics concerning total population on and off-reserve including gender and age breakdown were used.

Cultural/Political

Issue 2: Does culture as it relates to government elections and institutions influence accountability?

A number of authors (Houser and Whitehat, Cornell, Crowe) suggest that institutions are more legitimate when based on the traditions of the community. They also suggest that an accountability mechanism must have a cultural component to it for the community to embrace it.

Caution must be exercised in the interpretation of the findings for this factor because community traditions may have changed over time. First Nation officials were asked to define their community traditions and describe how these traditions have become part of the governing institutions for their First Nation. Furthermore, information was gathered on how children and the community at large were taught community traditions (i.e. band operated school's curriculum).

To assess this factor, data was gathered regarding the First Nation's form of government⁶ and whether elections were based upon traditions (ie. Custom). Data will also be gathered on whether band institutions are based on traditions and whether any band operated schools were teaching traditional practices.

Issue 3: Does the political will of the Chief and Council influence accountability?

This factor may be important because positions of influence are key to the success of any organization. The people who fill these positions can emphasize accountability from the organization to its citizens.

⁶ According to Cornell and Kalt, there are four forms of government: Parliamentary refers to governments in which the tribal chief executive is selected by the representative tribal council. Executive refers to governments in which the tribal chief executive is directly elected by the tribe's reservation citizens. Theocracy indicates that the tribal religious leader(s) appoints the key tribal authorities and establishes central tribal policies. Athenian refers to democratic decision making authority being vested in a tribal council in which all adult members of the tribe serve on the tribal council (Cornell and Kalt 1995:19)

While gathering data for this factor, caution was exercised when determining which position in the organization emphasizes accountability. Interviews with senior officials in the First Nation emphasised the different positions of Chief, Council members and band administrator.

Capacity Stream:

Issue 4: Does the training of individuals in key positions influence accountability?

Individuals with key skills are more likely to successfully operate a government agency. These skills include the following: policy analysis, program management, decision-making, financial management, time management and so on.

While formal training would be an indicator of achieving a certain level of knowledge, the experience a person has achieved must also be included. Obviously, skills and knowledge can also be achieved through on the job experiences.

To assess this factor, interviews with the Chief, council members and the band administrator included questions on both formal and informal education.

Issue 5: Does stability in key government positions influence accountability?

It is believed that less turnover of key officials within positions of influence (i.e. Chief and Council and Band Administrator) will ultimately result in better accountability. With a longer term in office, these officials could contribute toward better reporting or developing mechanisms that will make their decision-making more transparent.

Caution must be exercised in interpreting the findings for this factor because although a key official is in office for a longer period of time, this could be because of less than democratic means (i.e. dictatorships, etc.). To limit the effect of this caveat, the percent of eligible voters exercising their vote in the previous election was determined.

To assess this factor statistics were gathered on the turnover of Chief and Council and Band Administrator in the past 10 years. Other data gathered were the term of government and percent of eligible voters exercising their vote in the last election.

Issue 6: Does the codification of laws and regulations influence accountability?

It is believed that written laws and regulations have a strong influence on accountability. By codifying these rules, decision-making becomes transparent from which citizens can monitor government actions.

However, the existence of laws and regulations may not imply transparent decision-making. These rules may be so complicated or vague

that they are not meaningful. To overcome this problem, a review of the First Nation's rules was undertaken to determine whether they were vague or complicated. This included any written Constitution, Financial Administration Act, Policies and Procedures such as: financial management, personnel management, conflict of interest, loans to band members, or delegation of financial authorities.

Social-Economic Stream

Issue 7: Does the education level of the community on-reserve influence accountability?

It is believed that the higher the education level of the community, as it relates to the national average, the more the community demands accountability. When citizens are aware of the way in which governments should operate, they can challenge the government's actions.

Caution must be exercised on the findings because at a local level, citizens may be able to hold their governments accountable irrespective of their education level. For example, severe potholes in roads would result in people voicing their displeasure with government officials irrespective of their education level.

To assess this factor, the education level of community members was gathered and interpreted in relation to comments provided by band officials in the interviews.

Issue 8: Does the existence of band businesses influence accountability?

It is believed that the existence of revenue sources outside of government transfers would result in more community ownership. It is assumed that government transfers are not viewed in the same manner as other revenue sources. Citizens would focus more intensely upon proper accounting and reporting for these other sources of revenue because they are community owned.

Caution must be exercised in interpreting the findings for this factor because some communities may view government transfers in a similar manner as other sources of revenue. Further, a community that focuses more intensely upon revenues other than government transfers does not imply that the First Nation is unaccountable for the government transfer. It just means that community members are more interested in accounting for the revenues from other sources. To assess this, the Chief and Council was asked their view on the two sources of revenue (Note: Indian Monies was not viewed as a business source of revenue unless it was clearly generated by a business entity).

Issue 9: Does the community's belief in being self-governing influence accountability?

It is believed that a First Nation's attitude toward being self-governing has an impact upon accountability. The community recognizes that they are responsible for their own affairs. As such, the community ensures accountability mechanisms are put in place to ensure responsible decision-making.

While a First Nation may suggest it is self-governing, their action may suggest otherwise. For example, the First Nation may be following the direction of an outside authority (i.e. DIAND) as opposed to receiving direction from their own people. As such, caution must be exercised in interpreting the findings. Interviews with First Nation officials was the basis upon assessing this factor.

Summary

In this section the issues that may influence a First Nation's ability to put an adequate accountability framework in place were outlined. In total there are nine issues to examine. These issues are:

Issue 1: Does the demographic make-up of the community influence accountability?

Issue 2: Does culture as it relates to government elections and institutions influence accountability?

Issue 3: Does the political will of the Chief and Council influence accountability?

Issue 4: Does the training of individuals in key positions influence accountability?

Issue 5: Does stability in key government positions influence accountability?

Issue 6: Does the codification of laws and regulations influence accountability?

Issue 7: Does the education level of the community on-reserve influence accountability?

Issue 8: Does the existence of band businesses influence accountability?

Issue 9: Does the community's belief in being self-governing influence accountability?

The rationale for each factor and any caveats were outlined in this chapter. Furthermore, indicators that formed the basis of the data to be collected were stated.

In the next chapter, four First Nations communities, who have strong accountability frameworks and are in different economic circumstances were analyzed to determine whether any common factors exist.

CHAPTER IV – CASE STUDIES AND ANALYSES

Introduction

During the period of February 20 to March 21, 1997, four First Nations were asked whether they were willing to serve as case studies for this thesis. There were two objectives of the case studies. The first objective was to determine whether the First Nation had a strong accountability framework based upon the model developed in this thesis. The second objective was to gather information on the nine factors that may have an influence on a First Nation's ability to put an adequate accountability framework in place in order to learn whether similar factors exist amongst these First Nation governments.

Each First Nation selected was initially contacted by telephone. Officials from the First Nation were provided with an introductory letter explaining why they were selected, a terms of reference explaining the objectives of the case study and a profile of the researcher. In each case, the material provided by the researcher to the First Nation was discussed and approved at a meeting of Chief and Council.

Prior to the visits, data gathering instruments were developed (Appendix C) to collect information pertaining to the two objectives. Data was gathered at a First Nation in each of the provinces of Newfoundland, Ontario, Alberta and Saskatchewan.

Below, the information gathered during these visits is outlined.⁷

Band Description and Accountability Framework

Case Study 1 – Newfoundland First Nation⁸

Miawpukek Band: This First Nation is in a rural location at Conne River on the South Coast of Newfoundland. It is 560 kilometres from St. John's or 125 kilometres from Gander, Newfoundland, and covers some 14 square miles. Most of the inhabitants live along a sloping hill overlooking the beautiful Atlantic ocean. Much of the reserve and surrounding country is covered by white and black spruce, jack pines, white birches and aspens of the boreal forest. A variety of wildlife is sustained by the forest which historically provided the Mic Mac people with their livelihood and attracts tourism for hunting and fishing. The band office is located in the middle of the community.

In 1996, the population of Miawpukek was 1840 of which 706 (38.4%) members live on-reserve. Members of the community are either employed full-time, part-time or seasonally in a range of operations and maintenance initiatives. There are also band members of the community employed in capital works projects such as housing construction and on-reserve road

⁷ Sources of information included interviews with First Nation officials, a review of the First Nations Acts, regulations, by-laws, policies, directives, published documents, record of decisions, statistics, indicators, financial and program reports.

⁸ Sources of information for this case study included: Interviews with First Nation officials, Evaluation of the 1991/2 - 1996/7 Miawpukek Mi'kamawey Mawi'omi Band Funding Agreement, Final Report (October 1996), Audited Financial Statements, Budget, Council meetings.

reconstruction.

According to the Sagamaw, the vision of the Mic Mac people at Miawpukek is to survive with their dignity, culture, language and traditions intact. The goal of the Miawpukek First Nation is self-sufficiency. Their priorities include: employment, economic development, language, health and the development of a comprehensive housing strategy.

Management of the Band

The Miawpukek Band obtains funds to operate its administration from a variety of sources. One source is from DIAND. A unique funding agreement defines the relationship between the Miawpukek Band and DIAND. It is classified as a grant and provides the Council with the authority to design and deliver programs according to community needs and priorities. In the early 1980s, this funding agreement was the first of its kind with such broad flexibility.

The band is managed by the Sagamaw and six councillors who are elected by custom every two years. The management and administrative structure of the band provides for centralized decision-making. As such, all financial decisions and program policy changes are approved by Sagamaw and Council. As stated in the *Evaluation of the 1991/92–1996/97 Miawpukek Mi'kamaway Mawi'omi Band Funding Agreement – Final Report*, the band believes that with a centralized management structure they are more responsible and accountable to their community members.

Council meetings are held bi-weekly and are open to community members. There are also quarterly and annual general assemblies.

As seen in Figure 3, the General Manager and eight portfolios report to the Sagamaw and Council who in turn report to the Miawpukek people.

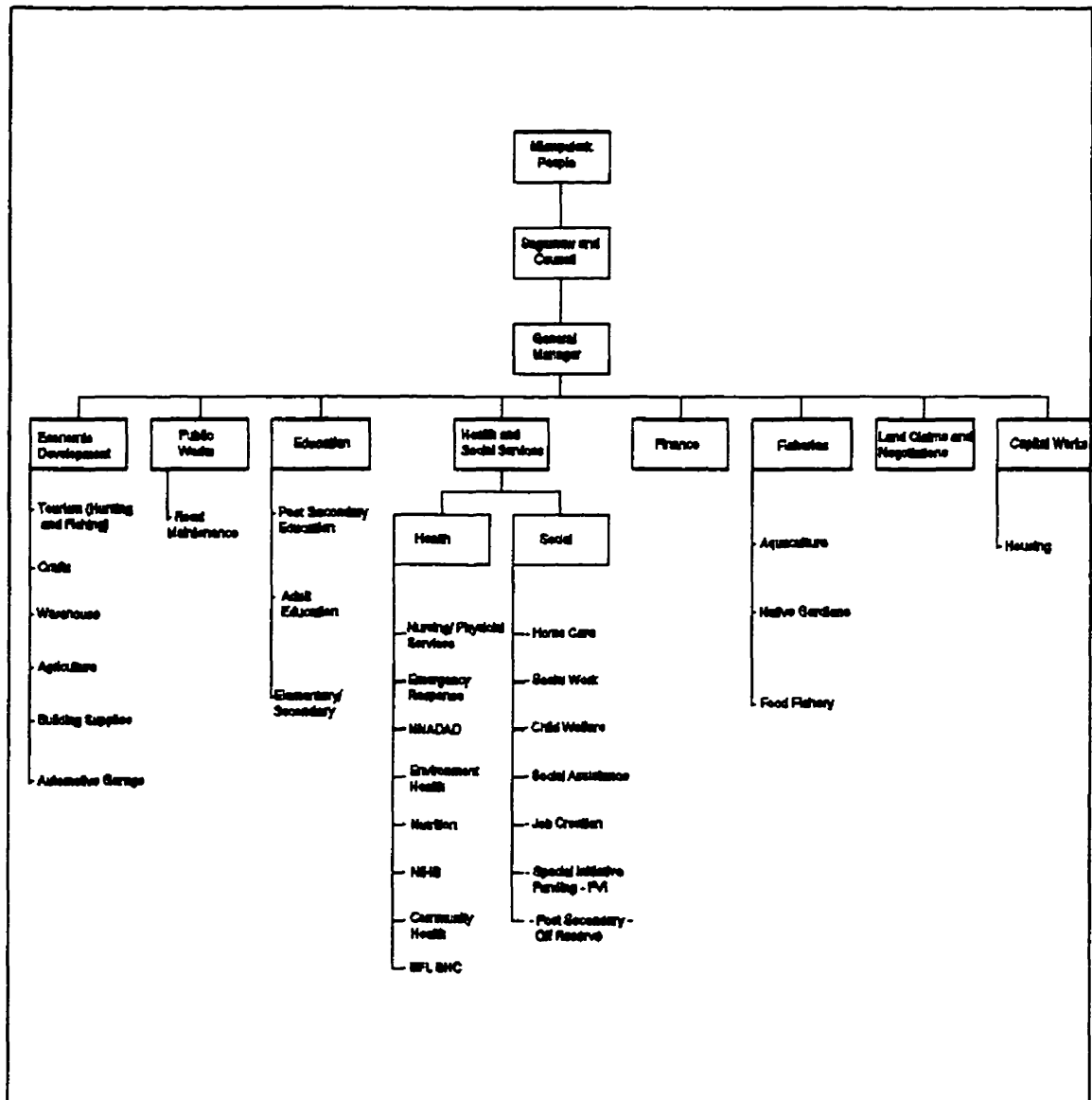


Figure 3

Responsibility and Accountability Framework

Responsibility – Legitimacy: As stated in the evaluation, Miawpukek band officials have recognized the importance of grounding their decisions for the future in Indian values and cultural awareness. This is reflected by an increased focus in the community's spirituality and preservation of the environment. For example, economic development opportunities are based upon a respect for the land and renewable resources. As such, the band associates itself with economic ventures that are mostly in the area of renewable primary resources.

To gain support for community activities, officials interviewed stated that the band consults with community members by:

- 1) Council meetings: whereby a community member can write a letter to Chief and Council and their issue will be put on the agenda for discussion. When heard, the community member may be present to discuss his/her concerns.
- 2) Quarterly and Annual General Assemblies: whereby community members can voice their concerns or have input to new initiatives and changes in program services.
- 3) Elections: whereby the people choose who governs their affairs.

4) Special Initiatives: whereby council may hold an open forum to solicit community input on a project (e.g. 1996 forum for a share in the acquisition of the aquaculture farm).

5) Individual discussions (Open Door Policy): whereby on a day-to-day and ad-hoc basis, community members provide their concerns and input to council members or program officials.

Responsibility – Authority: Band officials interviewed recognize that their authority is derived from their community members. An election is held every two years and provides the Council with the authority to act on the community's behalf for operational and administrative matters. For example, the Council approves all expenditures for the band.

With respect to laws and policy matters, the Council obtains the communities approval on new initiatives and changes to existing programs through the Annual General Assembly. Formal mechanisms that provide for the band's authority are stated in their community approved Constitution, laws and policies.

With their centralized management decision-making structure, the Miawpukek band retains authority for all community decisions. This includes band businesses and any boards.

Public Service Accountability – Transparency measures whether citizens understand the method by which decisions are made on their behalf.

A number of formal and informal mechanisms exist at the Miawpukek band. A Constitution was developed. The Sagamaw believes that it makes the band government more accountable and is a road map toward credibility. As an example, the Miawpukek Constitution states that selection and hiring policies must reflect minimum qualifications and standards for key management, administration and director's positions (e.g. general manager, health director and education director).

A number of laws, policies and regulations exist for general areas such as financial, personnel and program management. Additional policies were developed for areas such as Conflict of Interest for elected officials, loans to band members, contracting, and benefits and compensation for band officials.

An informal method of transparency is the open meetings that provide community members with the opportunity to understand how decisions are made. Band members can attend the bi-weekly council meetings, quarterly community meeting and the annual general assembly.

Public Service Accountability – Disclosure measures whether citizens are informed of government decisions and actions. To begin, the Miawpukek band officials recognize that in the public interest, there is information that can easily be disseminated and some information that must be protected.

For the information that can be disclosed, the community has a number of formal and informal mechanisms. The formal mechanisms include annual audited financial statements and an annual report, an Annual General Assembly where the plan for the upcoming year is disclosed and a record of minutes of Council meetings disseminated to all households. With respect to informal methods of disclosure, this includes council meetings being open to all community members, an open door policy and band members being able to access information from band staff.

In the opinion of those band officials interviewed, some information must be kept confidential. This includes, for example, social assistance files and medical files. Individual program policies contain clauses pertaining to the confidential nature of this type of information.

Public Service Accountability – Redress measures whether citizens can appeal government decisions that affect them individually and collectively.

The band has a number of formal processes in place whereby a community member may appeal a decision that affects him personally or the community in general. One process involves three levels of appeal whereby the community member is asked to submit his appeal in writing. The first level is to the Program Director who will meet with the appellant immediately to mediate the dispute. The second level of appeal is to the Sagamaw and Council who will ensure the written appeal is put on the next Council meeting

agenda for discussion. The final level of appeal is to the General Assembly for discussion by the membership. The final level of appeal would be invoked when the issue has implications for the broader community.

Another process is at the quarterly and annual assemblies which are open to all band members. Community members can raise an issue or concern to the Sagamaw and Council of an individual or collective nature.

Yet another process is the election. This process provides an avenue for redress to the community both individually and collectively. Mechanisms also exist to provide for public scrutiny of a collective nature. This includes an independent auditor and ensuring the books are open to community members at any time to scrutinize band decisions.

Currently, the Miawpukek Band is experimenting with yet another redress process referred to as a Healing Centre. This is a method to resolve some community disputes. While the resolution of most disputes in the community are based upon an adversarial approach, the Healing Centre is intended to be more of a consensus resolution approach to disputes. Families can come together to talk about their concerns in a non-threatening environment.

Fiscal Accountability is intended to assure citizens that public monies are protected. The band has a strong financial management function. This means that there are key internal controls in place to protect the community's public funds. These controls include a Financial Management By-law, an

annual budgeting process that involves the general manager and program directors who are required to justify their budgets to Council, the preparation and disclosure of a budget and monthly financial statements that are submitted to council. To ensure controls in spending, the approval of the Sagamaw and Council is required for all expenditure of funds. Finally, there exists the annual audited financial statements

The Miawpukek band's audited financial statements show stability in the financial function. In the past five years, this band received an unqualified audit opinion and was operating in a surplus position (Table 1). These indicators are indicative of a strong financial management function.

Table 1

Year	Audit Opinion	Ratio⁹
1991–92	Unqualified	38.7%
1992–93	Unqualified	46.04%
1993–94	Unqualified	31.4%
1994–95	Unqualified	27.15%
1995–96	Unqualified	11.92%

Performance Accountability measures whether information is useful to citizens in assessing government performance. The Miawpukek band has a number of mechanisms in this dimension. Information internally developed and

⁹ The Ratio is an indicator of the solvency for an organization. It is calculated on the basis of Cumulative surplus (deficit) to Total Revenue. A ratio in excess of an 8 percent deficit would indicate the possibility for financial concern.

disclosed to membership includes the Annual Report, annual expenditures and a plan for the upcoming year presented to the community at the annual general assembly, established community priorities, evaluation of the band's funding agreement with DIAND and comprehensive reports to Council from program directors. In particular, annual reports for each program include both quantitative and qualitative information about the programs.

Information gathered externally includes periodic community satisfaction surveys that focus upon specific program areas or community issues, feedback from community members at Council meetings and general assemblies and letters from community members to Sagamaw and Council which always go to Council for discussion.

Further, annual reviews of management information are undertaken and adjustments are made accordingly. For example, economic development activities which are not meeting program goals are evaluated and decisions are made to either change or cancel them.

Assessment of Accountability Framework: The Miawpukek First Nation has a strong accountability framework. In **Public Service Accountability**, *Transparency* appears to be met because citizens understand the method by which decisions are made on their behalf. The Miawpukek Band has codified its Constitution, laws and policies providing citizens with knowledge on community rules. Furthermore, the bi-weekly council meetings and the

quarterly and annual general assemblies are open to the public. Community members are both part of and provided with an understanding of how community decisions are made.

There was some concern expressed by band officials interviewed with the extent of codifying rules. It was believed that some rules are "sacred" and should not be codified. For example, an open door policy need not be written because it has more meaning in action as opposed to written words. It is the researcher's view that there is a limit to codifying rules. While extremely important, a government must determine an appropriate balance that is in the best interests of the community. Too many rules may result in an inflexible and ineffective government. Rules should exist, however, for centralized administrative functions (e.g. financial and personnel management) and matters where citizens may be entitled to a program or service.

In terms of *Disclosure*, the Miawpukek people are informed of government decisions and actions. There are formal methods to disclose information to community members such as the annual audited financial statements and annual report or disseminating council meeting minutes to all households. There also exists informal methods such as an open door policy or community members having access to information from band staff. Finally, the involvement of community members in decisions through the quarterly and general assemblies provides for a method of disclosure that can only exist

when the community is involved in decision-making.

Band officials interviewed recognize that there is information that can not be disclosed due to its nature. Program policies protect personal information such as social assistance files or medical files and community members are aware of this type of protected information.

With respect to *Redress*, community members can appeal government decisions that affect them individually and collectively. Community members can individually appeal government decisions through the formal appeal structure with its levels of appeal. They can also bring their concerns forward at any council or community meeting. Mechanisms, such as an election, exist and protect the community's collective rights and entitlements. The community audit and open door policy provides for collective public scrutiny. Finally, the band's experiment with the Healing Centre is yet another avenue for protecting individual and collective rights and entitlements. The model appears to be more culturally appropriate for the community by focusing upon consensus resolution rather than adversarial resolution.

Fiscal Accountability, which is the protection of public monies, also appears to be protected. The Miawpukek band has a strong financial management function. They have an annual budgeting process resulting in the budget being disclosed to community members. Monthly financial statements are prepared and expenditures are approved by Chief and Council. Finally, an

annual audit is prepared and disclosed to community members. These key functions appear to provide citizens with unequivocal assurance that public monies are protected.

In terms of the **Performance Accountability** dimension, it appears that citizens are provided with sufficient information to assess government performance. The Miawpukek band provides to community members annual audits and annual reports. Priorities are established for the community and information of a qualitative and quantitative nature are collected. Community members provide feedback through quarterly or general assemblies or write to the Sagamaw and Council. In the last ten years, two evaluations were completed of the band's funding agreement with DIAND and sent to all households.

The final dimension is **Professional Accountability** which may be defined as the responsibility one feels to the law or to one's sense of personal or professional ethics. Although this dimension was not tested in this thesis, the existence of a conflict of interest policy demonstrates that this dimension likely exists at the Miawpukek band. Further substantive testing would need to be completed to determine its existence. It is interesting to note, however, that part of the Mic Mac culture at Miawpukek is that they are "honour bound to protect each other". This affords council members with the community's trust to act on their behalf.

Case Study Number 2: Ontario First Nation¹⁰

Mississaugas of New Credit: This First Nation is in an urban location near Hagersville Ontario, some 48.5 kilometres south of Hamilton on highway number six. A retail strip mall owned by the band attracts the attention of travellers while a sign indicates that the Mississaugas of New Credit First Nation is near. The reserve is a one-quarter mile west of the highway. The First Nation is on some 6000 acres of flat land sparsely covered by pine, maple and willow trees. There are a number of houses along the road toward the band office. Across from the band office stands the noticeable Christian church which exemplifies the Christian beliefs of this community. Pictures on the wall of the band office's front entrance show those community members who served in the Canadian Army during both World Wars.

There are approximately 1375 Ojibway members of which 682 (49.6%) live on-reserve. As stated in a community brochure, this First Nation was once a mighty and respected trading nation with Europeans in and around the area now known as Toronto. In fact, the city of Mississauga owes its name to the Mississaugas of New Credit along with four other sister Mississauga communities – Alderville, Curve Lake, Hiawatha and Scoogog. Band members claim that in the mid-1800s, members of the community moved to the current

¹⁰ Sources of information for this case study included: Interviews with First Nation officials. Audited Financial Statements. Finance and Program Policies. Organizational Policy manual. Organizational chart. by-laws. statistical data. community brochures and Orientation to Chief and Council manual.

location. Today, the First Nation is involved in leasing building and retail space and providing consulting services.

Management of the Mississaugas of New Credit First Nation (MNCFN)

The MNCFN is comprised of a Chief and seven councillors. There is a custom election every two years. However, the term of office may soon change to a three year term depending upon community approval of the new election code. Community members elect their band government based upon the executive form of government.¹¹ As such, all eligible community members have a vote.

The vision of the MNCFN is stated in the Organizational Policy Manual. The vision is that of a united, thriving self-sufficient and self-determining Anishinabek community living a joyful celebration of their heritage. Their heritage includes their culture, identity, beliefs and traditions as Anishinabek.

Council meetings are on the fourth Monday of each month for regular meetings and quarterly public community meetings are also held. Both are open to all community members. A quorum is achieved by four councillors being in attendance. The MNCFN has decided to govern by committee

¹¹ According to Cornell and Kalt, there are four forms of government. Parliamentary refers to governments in which the tribal chief executive is selected by the representative tribal council. Executive refers to governments in which the tribal chief executive is directly elected by the tribe's reservation citizens. Theocracy indicates that the tribal religious leader(s) appoints the key tribal authorities and establishes central tribal policies. Athenian refers to democratic decision making authority being vested in a tribal council in which all adult members of the tribe serve on the tribal council (Cornell and Kalt 1995:19)

structure.

There are seven committees that report to Council. These are the Executive/Finance Council, Public Works Committee, Community Awareness Committee, Education Committee, Human Resources Committee, Sustainable Development Committee and Research and Membership Committee.

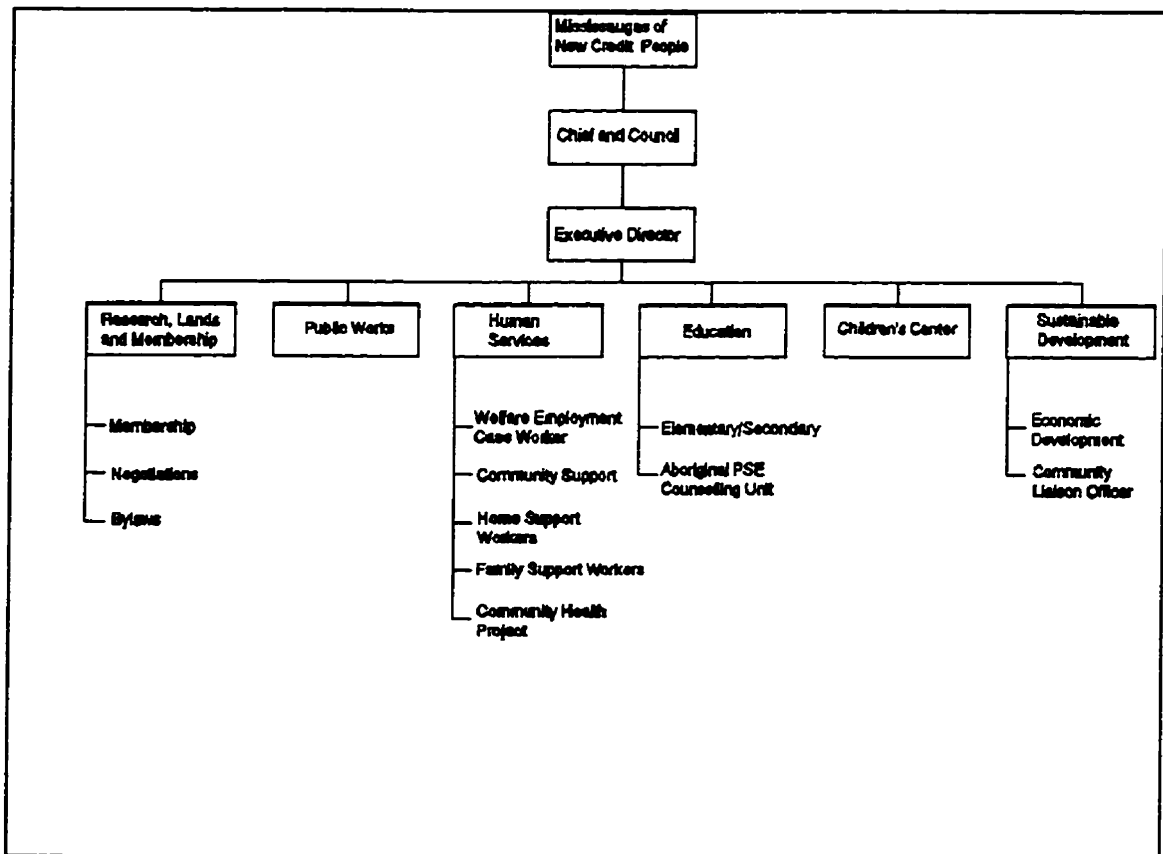


Figure 4

Figure 4 provides a picture of the organizational structure of the band government. There are currently 50 people employed in the band administration

and five teachers, excluding council. The administration is accountable to the Chief and Council who in turn are accountable to the people of the MNCFN. Currently, the First Nation receives part of its revenues under an Alternative Funding Agreement and Comprehensive Funding Agreement with DIAND.

The Organizational Policy Manual states the Mission of the administration of the MNCFN. The administration must meet the needs of the members of the MNCFN by providing the best possible service and programs, given the available resources. It must administer the resources entrusted to it in the most effective and responsible manner. It must also contribute to the future progress and strength of the MNCFN by participating in the planning process through the identification of needs, providing analysis and recommendations and by effectively implementing the approved plans.

The roles and responsibilities of the Council, the Chief, individual councillors and the administration are articulated in the Orientation to Chief and Council Manual.

Responsibility and Accountability Framework

Responsibility – Legitimacy: Interviews with band officials confirmed that the MNCFN strongly believes in the importance of including community members in their decision-making process. They believe that it builds trust between the band and its citizens. There are primarily five means by which the community is consulted:

- 1) **Committee Structure:** whereby the committees actively solicit input from community members through surveys and public meetings specific to a community issue. In the MNCFN planning, consultations are built into the process. Committees are obligated to consult with the people before making any recommendations to Council. Only council members sit on these committees.
- 2) **Open Council Meetings:** whereby a community member can observe and participate in proceedings and discussion of the Council. Part of the agenda is reserved for comments or suggestions.
- 3) **Through band staff:** whereby the issue is drawn to the attention of the band staff who forward it to the appropriate Committees and subsequently to Council.
- 4) **Elections:** whereby the people choose who governs their affairs.
- 5) **"Moccasin Telegraph":** whereby the people express their ideas to one another informally and is communicated to most members. This is analogous to a "grapevine" in an organization.

As stated in the Chief and Council Orientation Manual, for day-to-day decisions involving the delivery of approved programs, the band believes that fair and effective staff decisions are premised upon providing the staff with clear program criteria. This program criteria is developed in consultation with the people and then approved by Council.

Responsibility – Authority: Band officials interviewed recognize that their authority is derived from community members. They believe the working relationship between the members of the MNCFN, Chief and Council and Administration exists as portrayed in Figure 5.

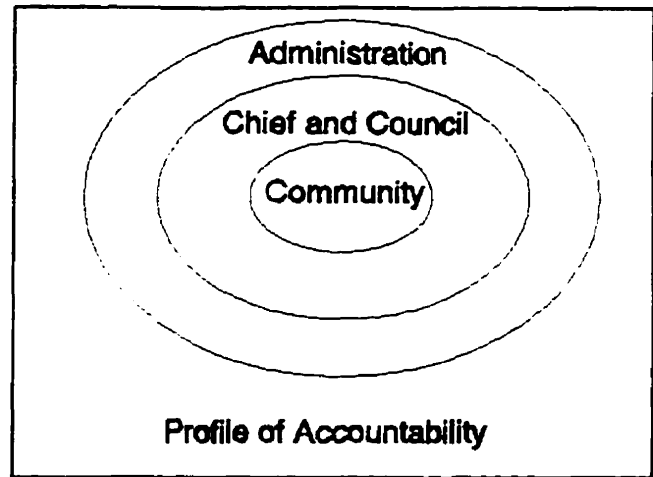


Figure 5

The Organizational Policy Manual states the key tenets of this relationship. Firstly, the people of the MNCFN are at the centre and are the source of authority. The people ultimately determine the vision and identify their goals and needs as a First Nation. Secondly, the Chief and Council are the elected representatives of the MNCFN and constitute the governing body of the First Nation. They are accountable to the people. They pursue government for the people as defined by the people. Finally, the administration fulfils the administrative requirements of the government of the MNCFN as defined by the Council. The administration is accountable to the Council.

The Chief and Council act on the community's behalf via two formal mechanisms. An election, held every two years, provides the Council with authority for operational and administrative matters.

With respect to issues of a bylaw, regulatory and policy nature, the Council receives its authority by consulting with community members through the Committee structure (e.g. public meetings specific to an issue and community surveys). Ultimately this leads to publishing the band's authority in the community by-laws, regulations and policies. Council delegates authority to individual committees through a terms of reference.

According to the Chief, there are areas where the Council does not have the authority to act on the people's behalf. This includes areas of a personal nature of an individual and promoting issues that have no bearing upon the community (e.g. Indian Rights with respect to the cigarette trade).

Public Service Accountability – Transparency measures whether citizens understand the method by which decisions are made on their behalf. In the case of MNCFN, their decision-making criteria is stated in their manual for Orientation of Chief and Council.

It states that good decisions are made by being informed and based on relevant and accurate information, fair and non-partisan, in the best interests of the First Nation as a whole, consistent with the values and vision of the First Nation, beneficial to the future generations of the MNCFN and arrived at in an open, respectable and amicable manner.

A number of formal mechanisms exist for citizens to understand how decisions are made. This includes by-laws, regulations, policies and procedures for general areas such as elections, financial and program management, residency, membership, and intoxicants. Policies also exist for sensitive areas such as Conflict of Interest for elected and unelected officials and Codes of Ethics. Salary rates are approved by the Chief and Council. The policy of MNCFN is not to provide band member loans, with the exception of housing loans.

A less formal method, for the community to understand how decisions are made, is open meetings. Band members can attend council meetings, quarterly community meetings and public meetings. Furthermore, the consultation efforts by the committee structure provide for transparency in decision-making because citizens are part of the decision-making process.

Public Service Accountability – Disclosure measures whether citizens are informed of government decisions and actions. To begin, MNCFN officials interviewed recognize that in the public interest, there is information that can easily be disseminated and some information that must be protected.

For the information that can be disclosed, the community has a number of formal and informal mechanisms. The formal mechanisms include annual audited financial statements, dissemination of information through committee structures, record of minutes for Council meetings available to band members

at the band office, bi-weekly Newsletters (Eagle Press) to community members and news releases in the local paper. Informal mechanisms include council meetings being open to all community members and broadcasting on the local radio station – CKRZ.

In the opinion of band officials there is information that must be kept confidential because it is of a personal nature or could inhibit current negotiations for their land claim. Information of a personal nature include social assistance files, housing loans, medical files and salaries for unelected officials.

Community members are generally aware of what can and can not be disclosed by their experience of living in the community. If a community member would like certain confidential information disclosed, it is raised at a public meeting and the reasons for not disclosing the information are provided to the person.

Public Service Accountability – Redress measures whether citizens can appeal government decisions that affect them individually and collectively.

According band officials interviewed, all written disputes are brought to Council to decide if they are legitimate or not. If the dispute is deemed legitimate, the method of dealing with it depends upon whether it is against a Council member or not. If it is against a Council member it will be forwarded to a newly created Tribunal of Elders for hearing and decision. However, if it is not against a Council member, it is dealt with by the Council who ensure

appropriate follow up.

There are a number of redress mechanisms at the MNCFN which provide for the protection of individual and collective rights and entitlements, and public scrutiny. These include elections, an Election and Voting Appeal Board, the ability to remove members of council by petition, the ability to raise issues at Council meetings and Public Meetings, the option to appeal to an elected official, and the elders council (to be put in place). The Auditor's Report also provides an avenue to protect the collective against any abuses of government. Finally, there also exist those redress mechanisms available to all Canadians such as the Courts and RCMP.

Fiscal Accountability: is intended to assure citizens that public monies are protected. The band has a strong financial management function. This means that there are key internal controls in place to protect the community's public funds. These controls include an annual budgeting process (budget accepted by council), monthly financial statements submitted to council, annual audited financial statements, delegation of financial signing authorities (unwritten but understood) and an honorarium, travel and meal rate policy. To ensure prudence in financial spending, major expenditures are approved by Council and the Council approves salary ranges for unelected officials.

The MNCFN's audited financial statements show stability in the financial function (Table 2). In the past five years, this band has had an unqualified

audit opinion and was operating in a surplus position. This indicates a strong financial management function.

Table 2

Year	Audit Opinion	Ratio ¹²
1991–92	Unqualified	5.11%
1992–93	Unqualified	4.76%
1993–94	Unqualified	5.66%
1994–95	Unqualified	15.06%
1995–96	Unqualified	21.71%

Performance Accountability: measures whether information is useful to citizens in assessing government performance. The MNCFN have internal and external mechanisms. The internal mechanisms include an articulated vision and mission statement and internal workplans specifying goals and objectives. External mechanisms include periodic community surveys that focus upon specific program areas or community issues, feedback from community members at Council meetings and general assemblies and letters from community members to Council which are discussed at Council meetings.

The community has articulated its vision and mission statement in their Organizational Policy Manual. The band's economic development branch communicates the vision and strategy to band members through house visits

¹² The Ratio is an indicator of the solvency for an organization. It is calculated on the basis of Cumulative surplus (deficit) to Total Revenue. A ratio in excess of an 8 percent deficit would indicate the possibility for financial concern.

and the survey system provides the band with feedback on their performance.

At this time, the MNCFN is discussing the need for meaningful indicators related to the band business. The band does not want to collect information on performance indicators just to prove that this type of information exists. They would rather be careful by selecting key indicators that are meaningful to the band's operations and community members.

Assessment of Accountability Framework: The MNCFN has a strong accountability framework. In **Public Service Accountability**, *Transparency* appears to be met because citizens understand the method by which decisions are made on their behalf. The MNCFN codified its by-laws, regulations and policies providing citizens with knowledge on community rules. This band has also stated in a public document how "good" decisions are to be made.

As the quarterly, public and council meetings are open to the public, community members are aware of the method of decision-making. By consulting with community members, through the committee structures, the decision-making process also becomes more transparent.

In terms of *Disclosure*, the MNCFN people are informed of government decisions and actions. There are formal methods to disclose information to community members such as the annual audited financial statements, providing access to council meeting minutes at the band office and by band members attending the council, quarterly and public meetings. Even the newspaper and

radio talk show provide means of disclosing information. It should be recognized that a more informal method of disclosing information happens while the band consults with community members on by-laws or significant community issues.

MNCFN officials recognize that there is information that can not be disclosed due to its nature. This includes information of a personal nature or confidential information that could inhibit their current negotiations for their land claim. It appears that the information which can not be disclosed is an unwritten rule in the community, however, band members are aware of it. At public meetings, the council provides community members with reasons why information is confidential when a community member may want access to it. In the opinion of the researcher, this appears to be a satisfactory approach that is working for the community.

With respect to *Redress*, community members can appeal government decisions that affect them individually and collectively. At the MNCFN, there are appeal mechanisms depending upon the nature and type of appeal. Most are dealt with by writing to the Chief and Council. In circumstances where the appeal may be against the Chief and Council the appeal would be forwarded to a newly created Tribunal of Elders. Election appeals are forwarded to the Election and Voting Appeal Board. It is noted that further work is currently being completed by the band in strengthening redress mechanisms.

There also exist mechanisms to protect collective rights and entitlements such as the election, the community audit and petitions to remove Council members.

Fiscal Accountability, which is the protection of public monies, also appears to be protected. The MNCFN has a strong financial management function. They have an annual budgeting process that is accepted by council, however, it is not currently disclosed to community members. The monthly financial statements are prepared and major expenditures are approved by Chief and Council. Finally, an annual audit is prepared and disclosed to community members. These key functions appear to provide citizens with unequivocal assurance that public monies are protected.

In terms of the **Performance Accountability** dimension, it appears the MNCFN citizens can assess government performance. The articulated vision and mission statement and strategy provides the community with a tool to assess band performance. With the survey system, the band government is aware of citizen's feedback on their performance.

According to the Executive Director, band officials are currently discussing the idea of defining meaningful indicators. They want to be cautious to ensure the key indicators selected are meaningful to band operations and community members. It is the opinion of the researcher that this is indeed an excellent approach to performance accountability. Information should not be

collected for the sake of demonstrating that it exists. It should be developed based on community needs.

It was decided not to pursue the **Professional Accountability** dimension in the thesis case studies, however, it is noteworthy that the MNCFN have some formal mechanisms dealing with this dimension. Professional Accountability may be defined as the responsibility one feels to the law or to one's sense of personal or professional ethics. Within their Organizational Policy Manual, the MNCFN have stated a Management Philosophy that provides guidelines to the administration on the community's expectations of how it should be delivering programs and services. A Code of Conduct also exists for both elected and unelected officials. Further substantive testing would need to be completed to determine its existence.

Case Study Number 3: Alberta First Nation¹³

Mikisew Cree: This First Nation is located on the Southwest shore of Lake Athabasca. It is seven kilometres from Fort Chipewyan or some 800 kilometres north of Edmonton, Alberta. The Mikisew Cree First Nation (MCFN) is comprised of a number of small reserves which were chosen by the MCFN in fulfilment of their Treaty Land Entitlement (TLE) claim.

In the past, hunting and trapping sustained the livelihood of the MCFN people. Today it still provides some MCFN members with a partial portion of their livelihood. The intimidating size of Lake Athabasca coupled with the surrounding hills covered with spruce, pine and poplar trees provides a sense of isolation that can only be experienced in isolated wilderness communities. Yet its raw beauty attracts tourism because of its remoteness and sense of freedom.

On the wall of the front entrance of the MCFN office hangs a large document of the official TLE claim signing ceremony held on June 21, 1987 between the MCFN and the Crown (original Treaty 8 signed in 1899). This claim is monumental in the MCFN people's progress and appears to permeate much of their attitude and the method by which their government operates.

¹³ Sources of information for this case study included: Interviews with First Nation officials: Mikisew First Nation community profile: Governance Act: Financial Administration By-law: Election Regulations: Audited Financial Statements: budget: Call of the Eagle Newsletter: Council meetings minutes: Donation Policy: Program Policies: Code of Ethics Policy: Conflict of Interest Policy: and Personnel Policy manual.

In 1996, the population of the Mikisew Cree First Nation (MCFN) was 1949 of which 734 (37.6%) live in Fort Chipewyan. Residence on the reserve lands has recently begun. While some MCFN members elect to sustain part of their livelihood by living off the land, others are involved in more modern methods. This includes MCFN government, construction, airlines, employment at Suncor and Syncrude.

In the fall of 1992, the people of MCFN articulated their vision and mission statements. It is written in numerous documents including the MCFN community profile and reads as follows:

"By the year 2000, the people of the MCFN will be independent, proud professionals, working cooperatively in a clean environment in such a way that we preserve our Treaty Rights and cultural and spiritual values to enhance our self-esteem so that competent People of the MCFN will be conducting business in all fields in Fort Chipewyan as evaluated by having no People of the MCFN on welfare.

The people of the MCFN see the future as being self-sufficient and working together while practising good planning (cultural and education) resulting in the development of lands of the MCFN and keeping our Indian Rights."

Management of MCFN

MCFN is governed by a Chief and six councillors who are elected by custom every three years. MCFN community members elect the MCFN government based upon the executive form of government. As such, all eligible MCFN community members can vote.

The Chief and Council hold council meetings every second Tuesday. There are also monthly general meetings whereby council members report progress to MCFN community members. A quorum is established when there is in attendance the Chief and/or Acting Chief and three councillors.

To provide for policy development and implementation, the Mikisew Cree Council (Leadership Body) delegate advisory responsibility to a number of committees. These committees have no decision-making authority but rather recommend policy options to Council. They are chaired by a Council member and are comprised of Mikisew members at large and elected and unelected MCFN officials. The MCFN have six committees which are the Education Committee, Finance Committee, Economic Development Committee, Community Services Committee, Communications Committee and the Housing and Public Works Committee.

A Governance Committee has also been established and is comprised of Mikisew members who suggest to Council the specific policies and by-laws that the MCFN government needs to govern its affairs (e.g. Governance Act, Financial Administration By-law).

The MCFN government has a Financial Transfer Agreement with DIAND which represents 46 percent of its 1995–1996 total revenues. There are 25 to 30 employees in the MCFN government.

The organizational structure of the MCFN is outlined in Figure 6.

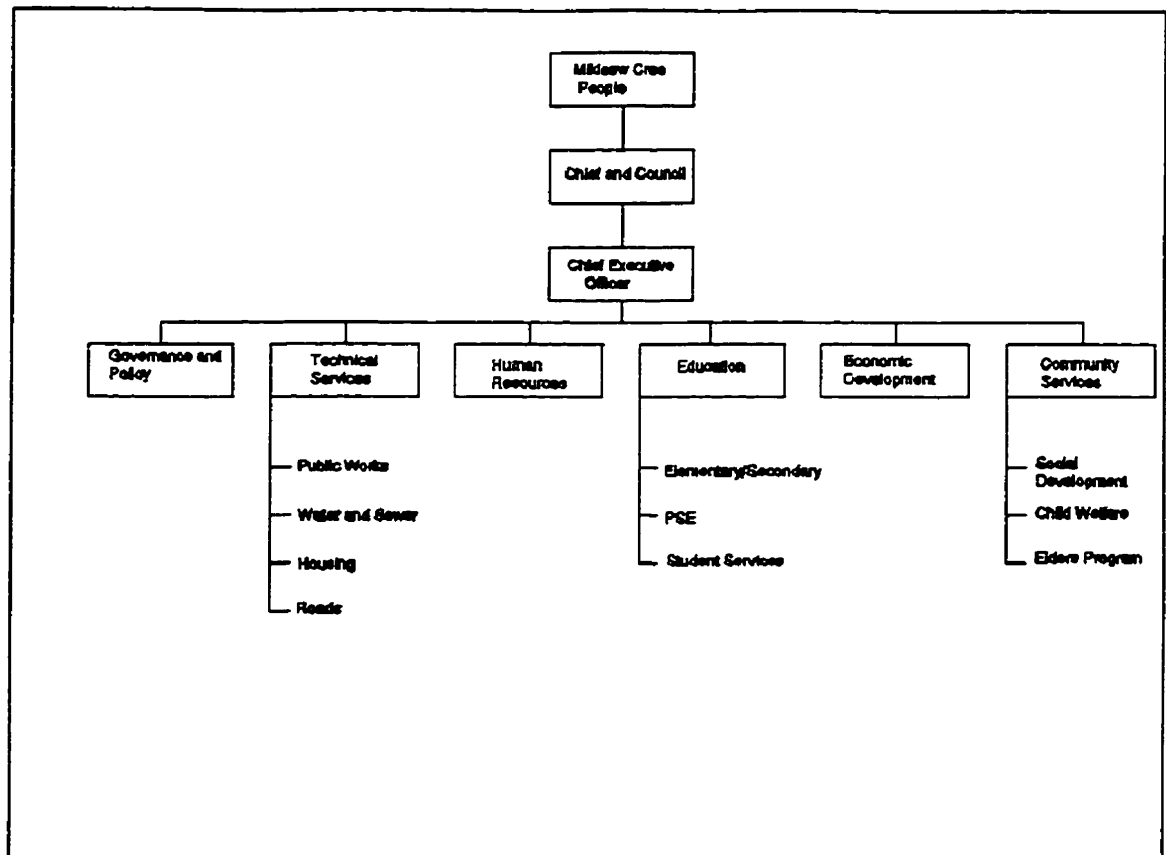


Figure 6

Responsibility and Accountability Framework

Responsibility – Legitimacy: According to those MCFN officials interviewed, the MCFN believe in consulting with their members on community decisions. This is accomplished through the following avenues:

- 1) Committee Structure: whereby the committees actively solicit input from MCFN community members through a "Standing Committee" concept. Special committees (e.g. Governance Committee) are formed specifically for developing policy in a specific area.

-
- 2) Open Council Meetings: whereby at the monthly general meetings, the elected officials report on progress to membership. Mikisew members may also attend the bi-weekly council meeting if they would like to address the council. Their issue is put on the agenda for discussion.
 - 3) Elders Committee: whereby the elders provide their input to council.
 - 4) Through MCFN staff: whereby the people input their ideas through speaking with program officials.
 - 5) Elections: whereby the people choose who governs their affairs.
 - 6) Writing to Council: whereby a person may write a letter to Chief and Council on their ideas or concerns.

Responsibility – Authority: Officials of the MCFN recognize that their authority is derived from their members. They have stated the responsibilities of the MCFN in the their community profile to members. The Government of the MCFN is responsible to its membership for ensuring the implementation of the Vision and the Mission Statement, providing leadership on political issues affecting First Nations nationally and provincially, managing the First Nations land claim and program funds, investing in financial instruments, seeking business investments to create capital and employment, guiding and implementing reserve development, maintaining and operating of infrastructure on-reserve, developing educational and training opportunities, seeking employment opportunities for membership and delivering Human Resources

Development programs and services.

The Chief and Council are empowered to act on behalf of the Mikisew membership through two formal mechanisms. An election, held every three years, provides the Council with the authority to act on the community's behalf for operational and administrative matters. However, major developments and policy are forwarded to the public for input and final approval (e.g. expenditures from the land claim trust fund).

The MCFN council is in the process of publishing the First Nation's authority in the community's by-laws and policies. Council delegates authority to act on its behalf to individual committees and boards through the requirements within their draft Governance Act. This Act and the Election regulations contain the powers, authority and role of the Chief and Council.

Officials interviewed in the MCFN believe there are areas where the Council does not have the authority to act on the people's behalf. The capital account for the land claim trust money can not be accessed by the council without receiving the approval, through a vote, of 75 percent of eligible Mikisew electors.

Public Service Accountability – Transparency measures whether citizens understand the method by which decisions are made on their behalf. In the case of the MCFN, there are two avenues by which decisions are made. The first is through formal policies which exist for general areas such as

financial management, human resources, governance, and program policies. Policies also exist for conflict of interest, code of ethics, donations and self-determination. There are no loans to MCFN community members, except housing loans, and the finance committee sets the salary grids.

The committee structure with open community meetings provides for MCFN community members to understand and be part of the decision-making process. This informal method is the second avenue by which transparent decisions are made in the community.

Public Service Accountability – Disclosure measures whether citizens are informed of government decisions and actions. Officials interviewed within the MCFN recognize that there is information that can easily be disseminated and some information that must be protected.

For the information that can be disclosed, the community has a number of formal and informal mechanisms. The formal mechanisms include the annual audited financial statements, the budget process, dissemination of information through the committee structures, record of decisions of Council meetings being available to Mikisew members at the band office, a monthly Newsletter (Call of the Eagle) to MCFN community members and a handbook and brochures of programs and policies provided to all MCFN community members.

Informal mechanisms to disclose information include council meetings being open to all MCFN community members, periodic meetings outside the community for off-reserve Mikisew members (i.e. Fort McMurray and Edmonton), a 1-800 phone number for Mikisew members and a radio program.

In the opinion of MCFN officials interviewed, information also exists that can not be disclosed. The information must be kept confidential because it is either of a personal nature (e.g. health, welfare, education) or could inhibit the competitive edge of Mikisew's businesses. Information which can or can not be disclosed is stated in the MCFN's draft Governance Act.

Public Service Accountability – Redress measures whether citizens can appeal government decisions that affect them individually and collectively.

According to MCFN interviewed, the avenue for recourse depends upon the nature of the individual appeal. Appeals related to entitlement for programs such as social and education are dealt with by the program appeal committees. Appeals of a general nature can be directed to the Chief or the Chief Executive Officer. Appeals on elections or of other matters of community concern are sent to the Elders Committee. Finally, appeals with respect to membership are dealt with by the Membership Committee. This committee has the authority to review applications and to hear appeals. There are two levels of appeal. Level 1 is to the membership committee while level 2 is to the community at large.

There are a number of redress mechanisms at the MCFN which provide

for the protection of individual and collective rights and entitlements. These include elections, Elders Committee, Membership Committee, Program Appeal Committees and issues raised at Council meetings and Public Meetings. Public scrutiny of government actions also exists through mechanisms such as the Auditor's Report and committee structures. There are also redress mechanisms available to all Canadians such as the Courts and the RCMP.

Fiscal Accountability is intended to assure citizens that public monies are protected. The MCFN have a strong financial management function. This means that there are key internal controls in place to protect the community's public funds. These controls include a financial management policy, an annual budgeting process, monthly financial statements submitted to council, annual audited financial statements and a travel policy.

To ensure prudence in financial spending the MCFN have a Finance Committee, written delegation of financial signing authorities, ensure major expenditures are approved by Council and the Council and committee approve salary ranges for Mikisew officials.

The MCFN's audited financial statements show stability in the government's financial function (Table 3).

Table 3

Year	Audit Opinion	Ratio ¹⁴
1991–92	Unknown	(5.6) %
1992–93	Unqualified	(17.1)%
1993–94	Qualified – Minor	2.9%
1994–95	Qualified – Minor	6.3%
1995–96	Unqualified	8.4%

The MCFN is trying to implement a Treasury Board concept for their financial function. It is interesting to note that the Council can not incur a deficit without the community's approval otherwise they can be relieved of duties.

Performance Accountability: measures whether information is useful to citizens in assessing government performance. The MCFN have an internal mechanism to establish goals which are an articulated vision and mission statement and community participation in setting priorities through workshops (e.g. communication and membership priorities). Feedback is collected through periodic community surveys that focus upon specific program areas or community issues (e.g. education policy), from MCFN community members at Council meetings and general assemblies, and from letters written by MCFN community members to Council which are discussed at Council meetings.

The MCFN have a vision and mission statement that is quantifiable. They are aware of their most important indicator which is the number of

¹⁴ The Ratio is an indicator of the solvency for an organization. It is calculated on the basis of Cumulative surplus (deficit) to Total Revenue. A ratio in excess of an 8 percent deficit would indicate the possibility for financial concern.

unemployed Mikisew members. In 1992, there were approximately 290 Mikisew members on welfare. As of March 1997, this has been reduced to 90 members.

In the MCFN community profile, they stated their highlights.

"As a First Nation, we are proud to announce to date we have achieved a solid and stable political leadership from our elected Chief and Council, capable management of our administration and businesses through committed professionals recruited from the MCFN membership, sound planning and management of our financial and human resources, profitable returns on our business and financial investments, innovative employment and training opportunities for our membership and thorough preparation for future challenges through the education and training of our membership."

Assessment of Accountability Framework: The MCFN has a strong accountability framework. In **Public Service Accountability**, *Transparency* appears to be met because Mikisew citizens understand the method by which decisions are made on their behalf. The MCFN have formal policies for their administration such as a financial administration by-law, draft Governance Act and a Personnel Management Policy. Rules have also been developed for Conflict of Interest and Code of Ethics. Finally, the MCFN have codified program policies where their members are entitled to services such as social, education and self-determination.

Certainly an informal method of transparency between the Council and Mikisew members is exercised by the community meetings being open to Mikisew members. Since the committee's composition includes Mikisew members, this provides them with a full understanding of the community's decision-making process.

As for *Disclosure*, the MCFN people are informed of MCFN government's decisions and actions. Formal mechanisms exist such as the disclosure of the budget and annual audit, access to MCFN council minutes, newsletter and radio programs.

It appears that the MCFN council places a high priority on communicating with their people. Periodic meetings are held outside the community where a number of Mikisew members have taken residence (e.g. Fort McMurray and Edmonton). Policies and brochures have been developed and will be provided to all Mikisew members. Further, a 1-800 phone number has been established providing Mikisew members with easy access to the MCFN council.

The MCFN council recognizes that there is information that can not be disclosed to MCFN community members. The type of information exempted from disclosure is stated in their draft Governance Act.

In terms of *Redress*, MCFN community members can appeal government decisions that affect them individually and collectively. There are a number of

appeal mechanisms depending upon the nature of the individual appeal. Public scrutiny of government actions and decisions also exists through mechanisms such as the audit and the committee structures.

The MCFN has a strong financial management function. This provides citizens with assurance that public monies are protected (i.e. **Fiscal Accountability**). Mechanisms include a financial management policy, budget, monthly financial statements and an annual audit.

With respect to **Performance Accountability**, the MCFN have clearly articulated their vision and mission statement. The Council involves the Mikisew members in setting priorities and obtaining feedback on MCFN's performance. A key indicator for the MCFN people is the number of unemployed community members. This First Nation has linked this indicator to their vision and mission statement. The goal for the community is very clear to everyone and it is quantifiable. MCFN community members can certainly assess their government's performance in this area.

It was decided not to pursue **Professional Accountability** in the thesis case studies, however, it is noteworthy that the MCFN have some formal mechanisms dealing with this dimension. Professional Accountability may be defined as the responsibility one feels to the law or to one's sense of personal or professional ethics.

The MCFN have a Code of Ethics policy, Conflict of Interest policy and

Oath of Office. Further, according to the Chief, community members of the MCFN tend to choose people for government "who have their life together". They are attempting to change the attitude of their First Nation members to "what can we do for ourselves, our family and our First Nation".

Case Study Number 4: Saskatchewan First Nation¹⁵

Buffalo River Dene Nation: This First Nation is located at Dillon, Saskatchewan which is 60 kilometres from Buffalo Narrows or 550 kilometres north of Saskatoon, Saskatchewan. The flat landscape is covered with jack pine, spruce and poplar trees. The reserve is some 21,000 acres of land. Parallel to the band office is the school from which the community will graduate its first grade 12 students. Prior to this year, students attended a residential school at Beaval. The community's sincere interest in the well-being of their people is quite evident. In the front entrance of the band office is a huge bulletin board that informs community members of community events and policies. There is even a poster to congratulate community members on their birthday.

In 1996, the population of the Buffalo River Dene Nation (BRDN) was 892 of which 499 (55.9%) lived on-reserve. Band members are employed in full-time, part-time and seasonal work such as band government, construction,

¹⁵ Sources of information for this case study included: Interviews with First Nation officials: Personnel Management Policy; Financial Management Policy; Travel Policy; Contracts and Tendering Policy; Conflict of Interest Policy; Election Code; Co-Management Policy; Program Policies; audited financial statements; and budget.

teaching, maintenance, and gas and oil exploration. Some members are also involved in forest fire fighting, commercial fishing and trapping.

As mentioned by the Chief, the philosophy of the BRDN is to create a healthy community by developing healthy individuals. Currently, a number of people in the community are embarking upon a "Healing Journey".

Management of the Band

The BRDN is managed by a Chief and five councillors who are elected by custom every two years. Community members elect the band government based upon the executive form of government. As such, all eligible community members can vote.

Chief and Council hold council meetings every week. There are also monthly general meetings. A quorum is established when there is in attendance four council members.

The Chief and Council delegate advisory responsibilities to committees that are chaired by a council member and comprised of band members including the elderly, women and youth. These committees recommend policy options to Council. The BRDN have six committees which include the Education Committee, Health Committee, Welfare Committee, Youth and Recreation Committee, Self-Government Negotiations/Justice Committee and the Housing Committee.

The band government has a Comprehensive Funding Agreement with

DIAND. There are 10 people employed in the band government staff and 5 employed in health.

Figure 7 outlines the organizational structure of the BRDN.

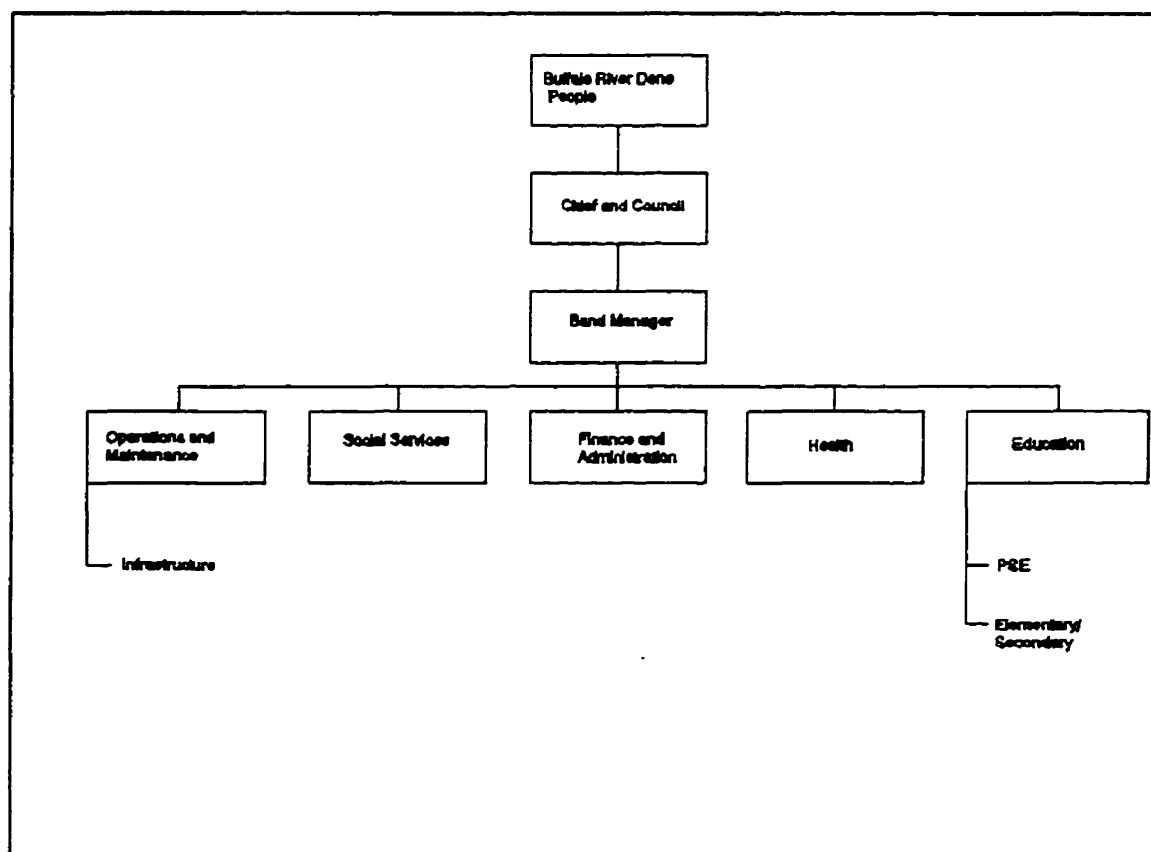


Figure 7

The priorities of the band council are education, health, housing, developing an economic base and spending their money wisely to obtain the most benefit from expenditures.

Responsibility and Accountability Framework

Responsibility – Legitimacy: According to those officials interviewed, the BRDN consults with their members on community decisions. This is accomplished through the following avenues:

- 1) Committee Structure: whereby the committees actively solicit input from community members. The committees have representation from elders, women and the youth and are based on a portfolio system.
- 2) Budget meetings: whereby community members can listen to budget meetings. The discussions are open to community members who are also part of budget reviews.
- 3) Open Council Meetings: whereby at the monthly general meetings, the elected officials report on progress to membership. Band members may also attend the weekly council meeting upon invitation if they would like to address the council.
- 4) Through band staff: whereby the people input their ideas through speaking with program officials.
- 5) Elections: whereby the people choose who governs their affairs.
- 6) Word-of-Mouth: whereby community members can discuss their concerns with the Chief at community functions (e.g. gatherings) or discuss a matter with Council members who speak on their behalf.

7) Youth meetings: whereby the council is soliciting input from the youth in the community to determine their needs and suggestions for solutions.

8) Elders Council: whereby the council may bring an issue to the elders for their advice.

Responsibility – Authority: Band officials interviewed recognize that their authority is derived from their community members.

The Chief and Council receives permission to act on the community's behalf through two formal mechanisms. An election, held every two years, provides the Council with the authority to act on the community's behalf for operational and administrative matters. With respect to policy matters, however, it is developed through the committee structure. The band council has published an Elections and Intoxicant By-law.

They have policies on Financial Management, Personnel Management, membership and co-management. Social and educational program policies also exist.

Public Service Accountability – Transparency measures whether citizens understand the method by which decisions are made on their behalf. In the case of BRDN, there are two avenues by which decisions are made. The first is through formal policies which exist for general areas such as financial management, personnel management, membership, and program policies. There are also by-laws for elections and Intoxicants. Policies for

sensitive areas such as conflict of interest and code of ethics also exist. There are no loans to band members.

The second avenue by which decisions are made and are transparent to community members is more informal. The committee structure, budget meetings and open council meetings provide band members with an understanding of how decisions are made and they can be part of the decision-making process.

Public Service Accountability – Disclosure measures whether citizens are informed of government decisions and actions. The BRDN recognizes that there is information that can easily be disseminated and some information that must be protected.

For the information that can be disclosed, the community has a number of formal and informal mechanisms. The formal mechanisms include annual audited financial statements, the budget process, dissemination of information through committee structures, record of decisions of Council meetings available to band members at the band office and a Health and School Newsletter available to community members.

Informal disclosure of information exists through Council meetings being open to all community members, a bulletin board in the band office and a radio program.

In the opinion of the council members, there also exists information that can not be disclosed. The information must be kept confidential because it is of a personal nature (e.g. health, welfare, education, salaries for teachers, membership lists). Information which can not be disclosed is stated in a confidentiality clause in the Personnel Management policy or in the program guidelines.

Public Service Accountability – Redress measures whether citizens can appeal government decisions that affect them individually and collectively.

In the case of the BRDN, there are three primary avenues for band members to appeal. Those related to the election can be forwarded to the Elders Council for decision. Appeals of a general or program nature are forwarded to Chief and Council for decision. Finally, those appeals related to membership are forwarded to the membership committee. In the case of membership, the appellant has to explain to the people why they should be part of the "homeland". The idea is that membership affects the homeland and as such the people must be involved in the decision.

There are a number of redress mechanisms at the BRDN which provide for the protection of individual and collective rights and entitlements and public scrutiny. These include elections, an Elders Committee, Membership Committee and issues raised at Council meetings and Public Meetings. Public scrutiny of government actions also exists through the Auditor's Report. There

are also redress mechanisms available to all Canadians such as the Courts and the RCMP.

It is interesting to note that the Election Appeal Board is comprised of prominent community members ordinarily resident on the Buffalo River Reserve. The board has no fewer than three members and no more than five. At least two members must be elders while the rest are impartial members. Officials interviewed at the BRDN define a prominent community member as someone who is generally recognized as possessing the respect of the community.

Fiscal Accountability is intended to assure citizens that public monies are protected. The band has a strong financial management function. This means that there are key internal controls in place to protect the community's public funds. These controls include a financial management policy, an annual budgeting process, monthly financial statements submitted to council, annual audited financial statements, quarterly variance reporting (budget reviews) and a travel policy.

To ensure prudence in spending, the BRDN has a delegation of financial signing authorities and the Council and committees approve salary ranges for elected band officials.

The BRDN's audited financial statements show stability in the government's financial function (Table 4). The band administration can not incur a deficit unless council approves it.

Table 4

Year	Audit Opinion	Ratio ¹⁶
1991–92	Unqualified	(0.3)%
1992–93	Unqualified	0.91%
1993–94	Unqualified	1.27%
1994–95	Unqualified	6.18%
1995–96	Unqualified	2.16%

Performance Accountability: measures whether information is useful to citizens in assessing government performance. The BRDN have a number of formal mechanisms which include a set of priorities for the community, feedback from community members at Council meetings and general assemblies and letters from community members to Council which is discussed at Council meetings.

According to officials interviewed, band citizens have a high regard for the view elders hold of them within the community. In the case of government performance, the elders' perception of their performance is not taken lightly. The elders within the community tell the council how they are performing. This evolved primarily from how community decisions were made in the past. As

¹⁶ The Ratio is an indicator of the solvency for an organization. It is calculated on the basis of Cumulative surplus (deficit) to Total Revenue. A ratio in excess of an 8 percent deficit would indicate the possibility for financial concern.

seen in Figure 8, the Chief would be surrounded by an inner circle of elders who provided their wisdom to the Chief on community matters. A secondary circle would encompass adults with a tertiary circle of children and finally grandchildren. In this

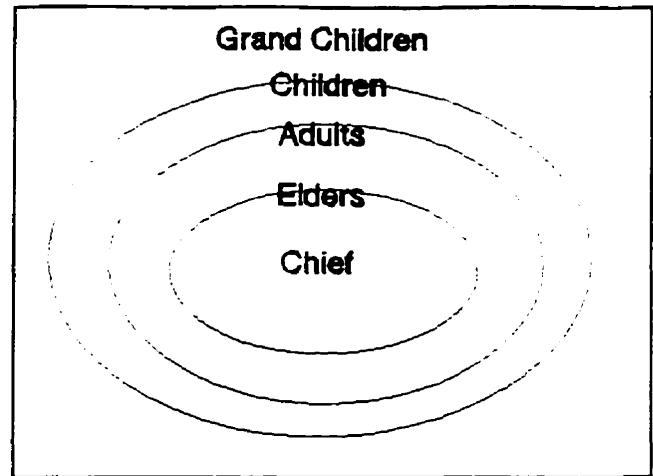


Figure 8

structure, obviously the opinions and advice of the elders would carry a significant amount of weight with the current Chief.

Assessment of Accountability Framework: The BRDN has a strong accountability framework. In the *Transparency* component of **Public Service Accountability**, citizens of the BRDN understand the method by which decisions are made on their behalf. The community appears to be of the opinion that for the band government to operate effectively, policies must exist. For example, policies for the central administration of the band government exist such as financial and personnel management. Policies even exist for specific areas such as conflict of interest and codes of ethics. The BRDN also has program policies for entitlement of services such as education and social.

With respect to *Disclosure*, community members are informed of government decisions and actions. Both formal and informal mechanisms exist to keep the community apprised of their government decisions and actions (e.g. audits, budgets, community meetings, etc.).

The BRDN council recognizes that some information can not be disclosed to band members because of its personal nature. The confidentiality of this information is stated in program policies.

In terms of *Redress*, citizens can appeal government decisions that affect them individually and collectively. A number of appeal mechanisms exist depending upon the nature of the appeal. It would appear that the existing mechanisms are adequate for the BRDN community. It is interesting to note the method by which community members are selected for boards (i.e. prominent community member). It is the opinion of the researcher that this is critical for appeal mechanisms to work effectively. These individuals must have lived their life in the best interests of First Nation people at a community and national level.

Turning to the **Fiscal Accountability** dimension, the BRDN has a strong financial management function. This provides citizens with unequivocal assurance that public monies are protected. The community has a high regard for proper financial management. The council considers the impact upon the children of the community when making financial decisions.

Performance Accountability exists where citizens are able to assess government performance. The BRDN set their priorities with community members. It appears that band members can assess the council's performance. The council involves community members in budgeting and community decisions. Feedback is obtained through community meetings, gatherings and letters to Council. Finally, the opinion of elders on the performance of the council is not taken lightly. The elders tell the current council how they are performing.

It was decided not to pursue **Professional Accountability** in the thesis case studies, however, it is noteworthy that the BRDN have some formal mechanisms dealing with this dimension. Professional Accountability may be defined as the responsibility one feels to the law or to one's sense of personal or professional ethics. The BRDN has a Code of Ethics policy and Conflict of Interest policy. Council members are viewed as role models for all community members and their actions must demonstrate their leadership role.

FACTORS INFLUENCING ACCOUNTABILITY

In the previous section, the strength of each First Nation's accountability framework was analyzed and an assessment was developed. In this section, each of the nine factors is analyzed across all the case studies ending with an assessment of whether the issue is common amongst the four case studies.

Issue 1: Does the demographic make-up of the community influence accountability?

Miawpukek: In the interviews conducted with band officials, no one suggested an identifiable demographic group that demanded accountability more than another. The demographic profile of the Miawpukek people is captured in Figure 9.

Nevertheless, the modal class of band members are in the age cohort of 20 to 29. Of the 1840 band members, 706 (38.4%) live on-reserve. In terms of gender distribution, 48.9 percent or 899 band members are male.

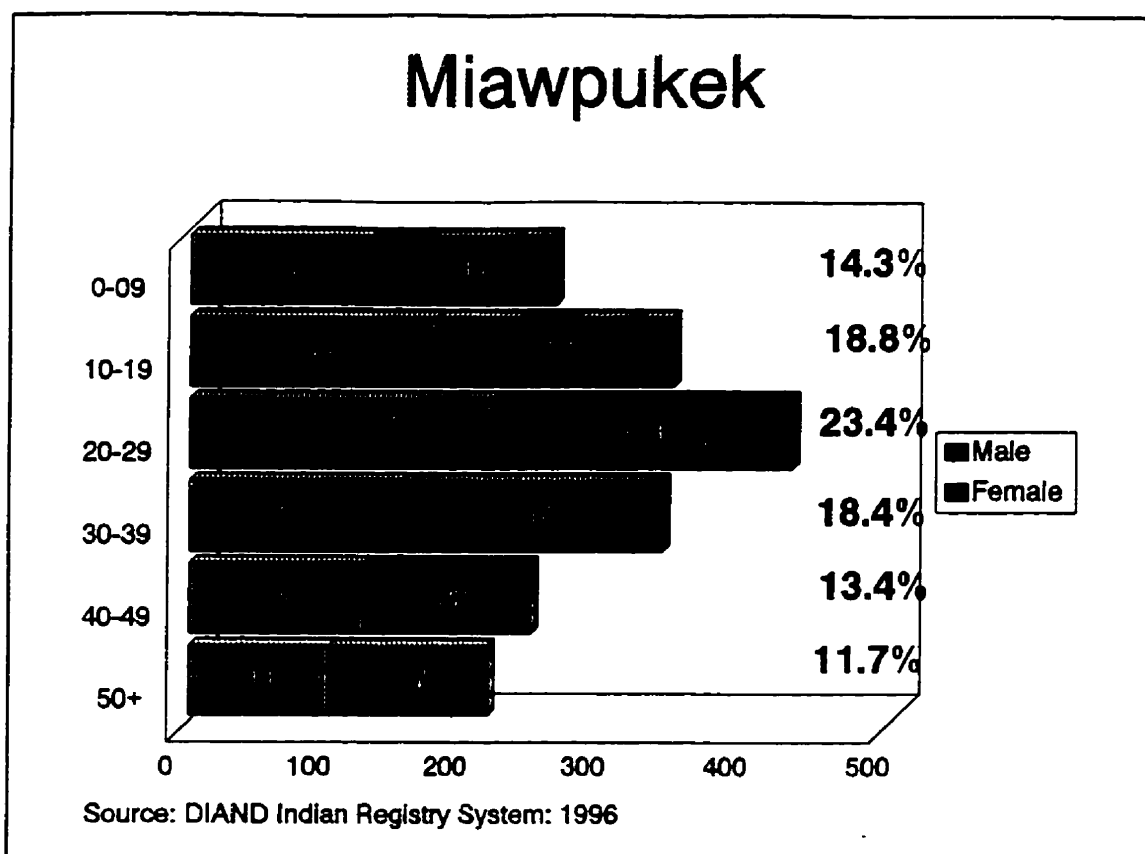


Figure 9

Mississaugas of New Credit First Nation (MNCFN): In the interviews conducted with band officials, some people suggested that three demographic groups may have an influence on accountability. The first demographic group is women living off-reserve because they are more argumentative than men. The second is young people who are in the 25 to 30 age category because they have more education and are aware of how organizations should operate in an effective manner. While the third is middle aged people who are in the 40 to 50 age category because they have worked off reserve. The people in this

age category are worldly scholars who have seen the way in which a number of organizations work. The demographic profile of the MNCFN people is captured in Figure 10.

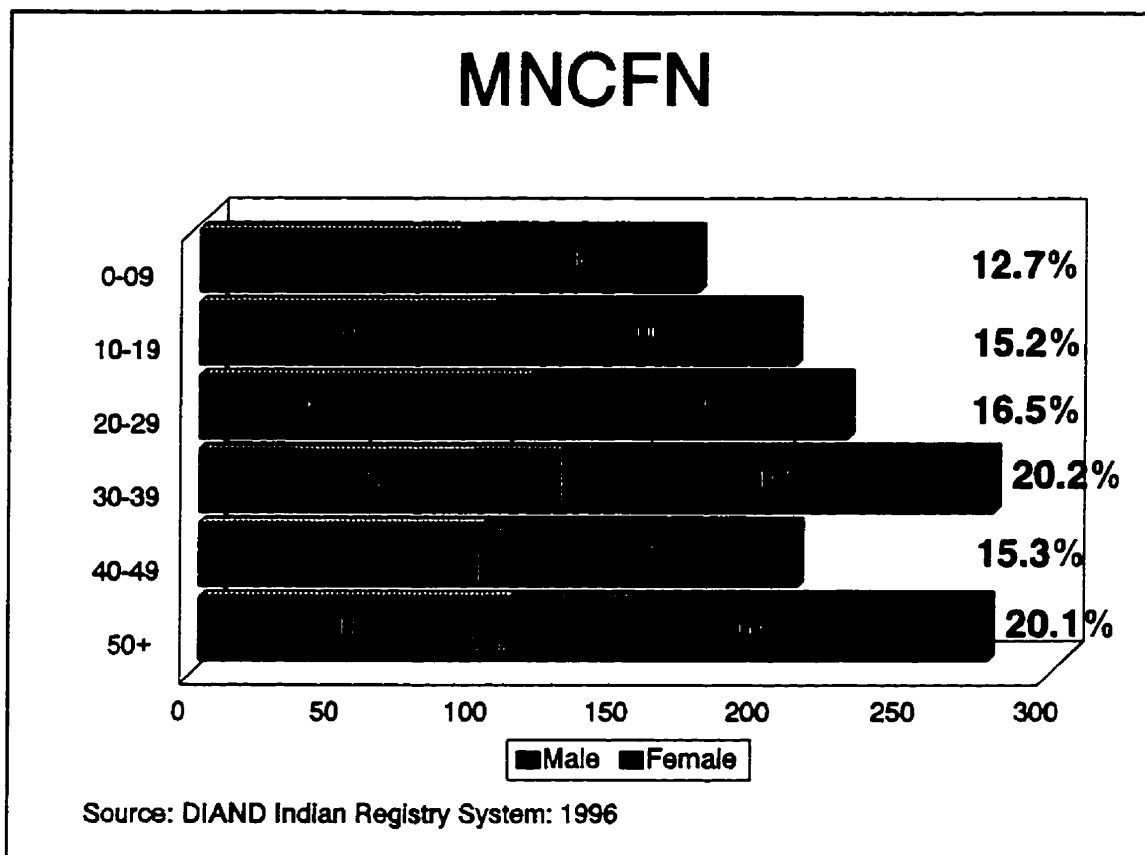


Figure 10

The modal class of band members are in the age cohorts of 30 to 39 and 50 plus. Of the 1375 band members, 682 (49.6%) live on-reserve. In terms of gender distribution, 46.9 percent or 645 band members are male.

Mikisew Cree First Nation (MCFN): In the interviews conducted with MCFN officials, four demographic groups were cited as potentially having an influence on accountability. Off-reserve Mikisew members because they are not as aware of what is going on as on-reserve Mikisew members. Non-educated Mikisew members because they are not as aware of the way government works. Mikisew members who are 20 to 30 years old have more questions because they are exposed to the outside world through education and employment. Mikisew members in the 30 to 40 age category because they know more of what is going on and ask pertinent questions.

The demographic profile of the MCFN people is captured in Figure 11. As seen, the modal class of Mikisew members are in the 0 to 9 age cohort. Of the 1949 Mikisew members, 734 (37.6%) live in the Fort Chipewyan area. In terms of gender distribution, 48.2 percent or 939 are male.

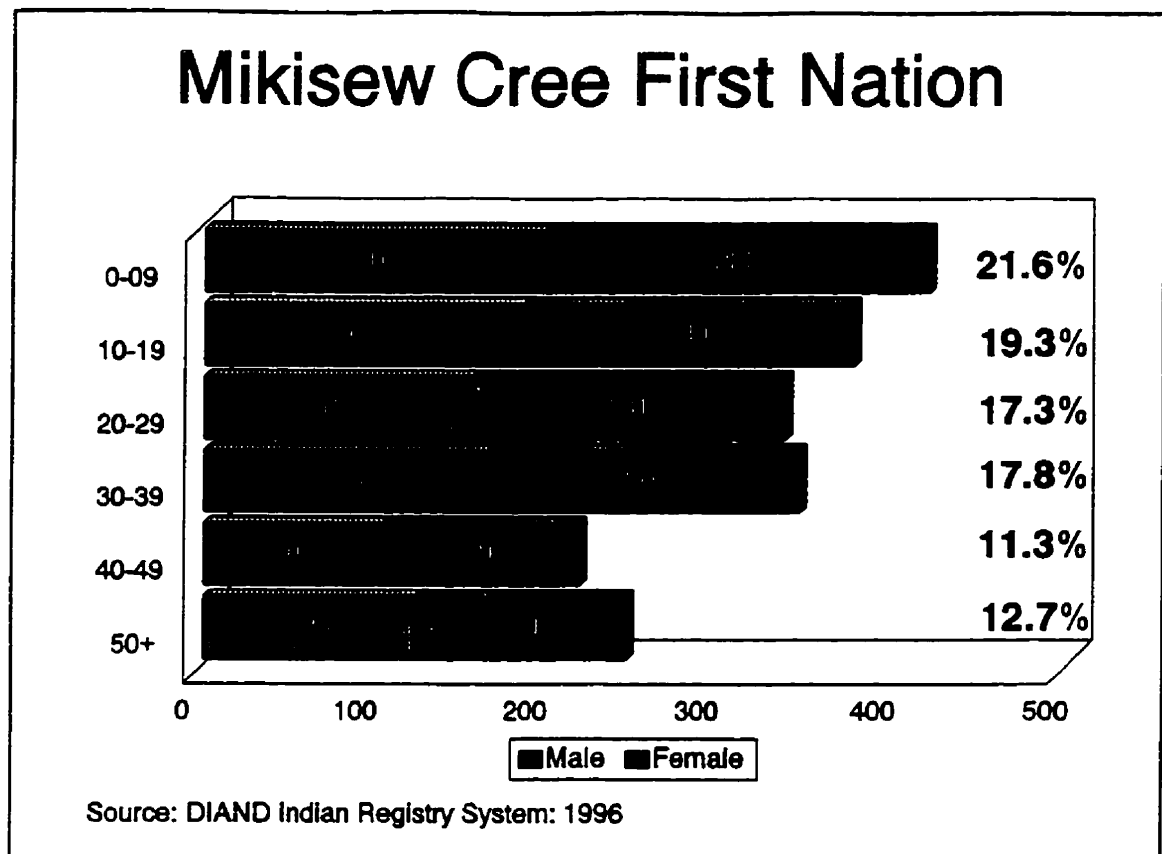


Figure 11

Buffalo River Dene Nation (BRDN): In the interviews conducted with band officials, no one suggested an identifiable demographic group as demanding accountability more than another. The demographic profile of the BRDN people is captured in Figure 12.

It is interesting to note that the BRDN began consulting with their youth. It indeed appears appropriate since the modal class of band members are in the age cohorts of 0 to 9 and 10–19.

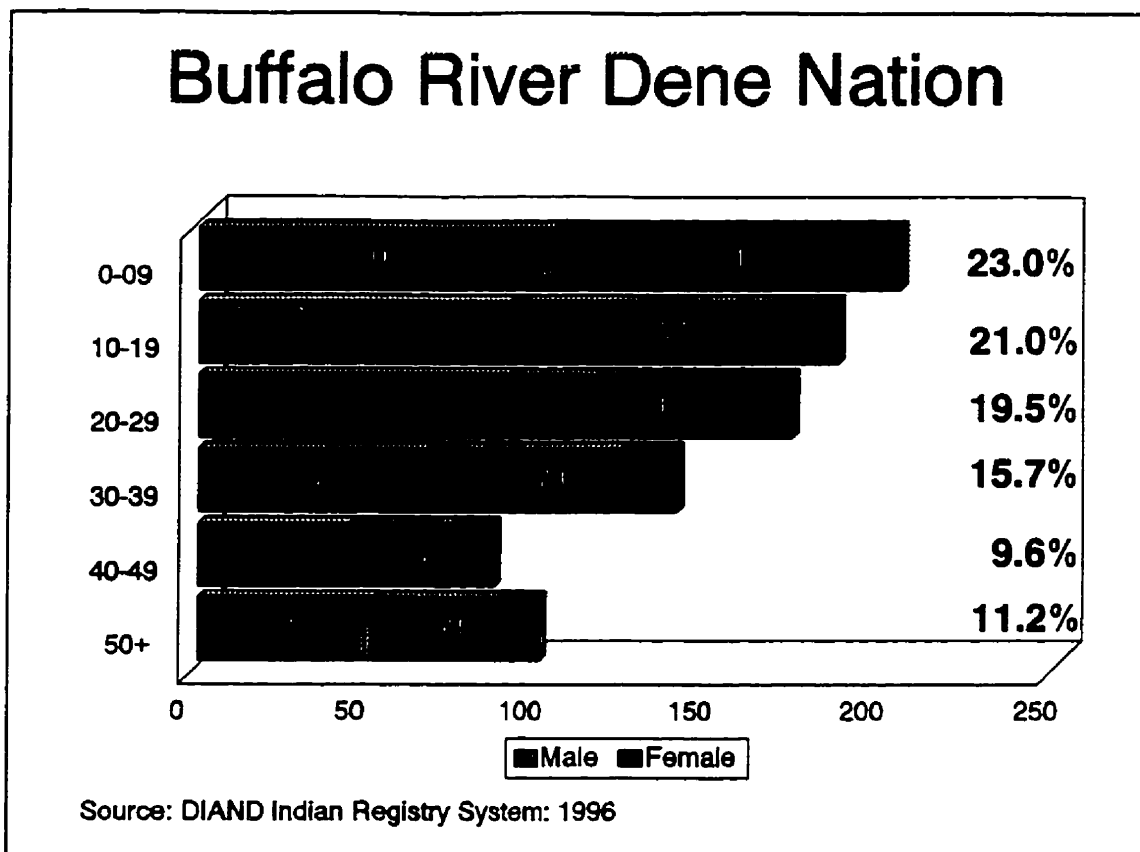


Figure 12

Of the 892 band members, 499 (55.9%) live on-reserve. In terms of gender distribution, 50.2 percent or 448 band members are male.

Assessment: Amongst the four case studies, there does not appear to be any common or consistent demographic group of First Nation members who demand accountability from their First Nation government more than any other group.

Although this factor appears to be irrelevant for First Nations with a strong accountability framework in place, this may not be the same conclusion

for those First Nation governments in need of improvements in this area.

Further research of those First Nations with less than a strong accountability framework would need to be conducted to make this type of assessment.

Issue 2: Does culture as it relates to government elections and institutions influence accountability?.

Miawpukek: Interviews with band officials revealed that the Mic Mac people are easy-going and humorous, are open to suggestions and changes, strive to make things better for their community, have a renewed spirituality (e.g. sweat lodge, sweetgrass), have a forgiving nature, are honour bound to protect each other, are aggressive toward threats to the community and are respectful of themselves and others.

According to the Sagamaw, the Mic Mac culture is passed on to community members by families speaking about their traditional values. Community elders have yet to totally embrace the notion of passing on their traditional wisdom to the children within the community. However, there is a cultural education component taught in the band operated school that covers Kindergarten to grade 12. This helps transfer some cultural knowledge to the Miawpukek children.

Officials interviewed suggest that culture influences the election process when people decide who will govern their affairs. The people tend to vote those members into council who aspire toward the Mic Mac traditions.

Part of the Mic Mac culture pertains to openness. This permeates the government institutions with respect to transparency in decision-making and disclosure of information. The people have trust in their elected officials to act appropriately on their behalf.

Another aspect of the Mic Mac culture is being respectful to each other. This also appears to work its way into redress. People are treated in a fair and equitable manner. An example of this is the idea of a Healing Centre for consensus resolution.

MNCFN: Interviews with band officials revealed that the Ojibway culture of the MNCFN is viewed by band officials as being lost in the mid-1880s at which time Christianity replaced the spiritual beliefs of the community. However, more recently, the MNCFN have been attempting to rejuvenate their traditions.

Part of the Ojibway culture can be described in terms of a people who contribute to humanity, are proud, strong and happy, have a place of peace, share, reach out and extend themselves, are a reflective community, believe in unity and consensus built on realism, believe in openness in decision-making, are self-determining, have a holistic vision, believe in consulting with their people and have christian beliefs.

These beliefs and values are being taught to the children at the band operated school and daycare through story-telling.

According to officials interviewed, the band is comprised of a number of extended families who tend to vote according to family ties rather than the best person for council. This affects the outcome of elections and also likely affects the protection of individual and collective rights and entitlements (i.e. redress). Furthermore, these extended families also influence appeals in the Election and Voting Regulations because the appointment of people to the voting appeal board consists of one appointed representative from each major family.

Consultation, on the other hand, is also considered by the band as part of the MNCFN's culture. It not only provides the band with the legitimacy and authority it needs to implement government programs and services, but also affects Public Service Accountability. The use of the committee structure by the MNCFN provides for both transparency in decision-making and disclosure of information. Through the public meetings, citizens are provided with sufficient information to participate in the decision-making process.

However, in the MNCFN, culture appears to play a limited to no role in Fiscal Accountability (i.e. protecting public monies) and Performance Accountability (i.e. assessing band performance).

MCFN: Interviews with the MCFN officials revealed that the roots of their Cree culture (Bush Culture) is in hunting and trapping. To be effective at this livelihood, the people were nomadic and had to be self-reliant and independent. They had to be aggressive and progressive to survive in their

surroundings. They believe in the wisdom of their elders and have formed close knit ties with their community members. They also believe in consulting their membership.

These beliefs are passed on to community members through community activities, taking holidays to go hunting and the school system whereby elders talk to the children. Officials interviewed believed that between 20 and 50 percent of Mikisew members on-reserve speak the Cree language fluently while 5 to 10 percent speak it as the home language.

The Bush culture appears to permeate the decision-making process. The Committee structure is based upon their need to consult with their members. The elders committee is based upon their belief in the wisdom of elders.

BRDN: Interviews with band officials revealed that the Dene culture can be expressed in terms of a people who care for one another and therefore share with each other, have a high regard for children, have a strong tie to and respect for the land, hunt moose and fish as their traditional food, are a proud people, are non-confrontational, are not afraid to express their thoughts on different issues, believe in the wisdom of elders, believe in a healthy community and the healing process, have spiritual beliefs expressed through sweat lodges (healing from mother earth and herbal medicine) and believe in consulting with their membership.

These values, traditions and beliefs are passed on to the people through elders speaking at the school (i.e. storytelling), field trips with elders and gatherings. As much as 90 to 95 percent of band members on-reserve speak the Dene language while 70 to 90 percent speak it as a home language.

The Dene culture appears to influence the decision-making process which ultimately influences accountability. Appeal mechanisms comprised of elders incorporate the community belief in the wisdom of elders. For those grievances forwarded to Chief and Council, emphasis is placed upon being fair to community members out of respect for each other.

Further, the community's belief in consulting community members provides for transparency in decision-making, disclosure of information and protection of individual and collective rights. It also appears that the community's high regard for children allows them to be prudent in their spending because they appear conscious of the impact this will have upon their children's lives. The Council also includes youth, the wisdom of elders and women in their budgeting process. The elders' view on Chief and Council performance is important to the BRDN people.

The Dene language plays a significant part in disclosing information. Some words expressed in Dene are more meaningful than any word in English.

Assessment: It appears that culture has an impact upon accountability mechanisms. However, the extent of this impact and its implications are yet to be uncovered.

In the case of the Miawpukek First Nation, the Mic Mac culture of openness and respecting each other affects Public Service Accountability (i.e. Transparency, Disclosure and Redress). Furthermore, council is elected on the basis of a person's knowledge of Mic Mac traditions which ultimately influences redress.

As for the MNCFN, it also appears that their culture, in particular their belief in consultation, might have an effect upon the decision-making process and therefore affects Public Service Accountability. Further, the influence extended families have upon the election process is quite significant. However, it appears similar to the influence political parties have upon elections in mainstream Canada (i.e. Liberals, Conservatives, New Democrats, etc.). Similar to the voting patterns of the MNCFN's extended families, political parties in Canada tend to vote according to "Party Solidarity" and not necessarily the best person. Furthermore, in mainstream Canada, Standing Committees overseeing government action ensure adequate representation of the major political parties. As such, it is debatable whether the voting patterns of extended families are a cultural trait or an act of mobilizing political support toward political ends.

Turning to the MCFN and BRDN, both of their cultures include consultation with members and belief in the wisdom of elders. This affects Public Service Accountability (Transparency, Disclosure and Redress). In the case of the BRDN, their high regard for children and wisdom of elders affects Fiscal Accountability and Performance Accountability, respectively.

Issue 3: Does the political will of the Chief and Council influence accountability?

Miawpukek: There is unanimous agreement that the Chief and Council and General Manager have a significant influence on accountability. Although these positions play different roles, they all contribute toward accountability to membership. For example, the Chief and Council have a political responsibility to membership and must inform community members of their decisions. The General Manager, on the other hand, has more of a fiscal accountability and monitoring role.

MNCFN: There is considerable debate on whether the Chief and Council or Executive Director have a significant or limited amount of influence on accountability. Some people believe these individuals play a significant role in influencing accountability while others would argue that they do not.

MCFN: There is almost unanimous agreement that the Chief and Council and Chief Executive Officer have a significant influence on accountability. While their roles may be different, these positions certainly play

a significant part in the overall accountability framework. The Chief is part of the decision-making process and insists upon reporting to community members. In decision-making, the Chief is only one vote among the seven council members and often casts a vote only to break a tie. The Council members chair the Committees, solicit input from community members and report on the committee's progress. The Chief Executive Officer (CEO) liaises with the council and ensures work is accomplished by the administration. The CEO also advises the council on political issues.

BRDN: It is almost unanimous that the Chief, Council members and Band Administrator play a significant role in accountability. This varies from decision-making to informing people on policy and financial affairs. Within this band, reporting is a significant tool to inform community members. In this community, there is significant emphasis on the Chief and Council being viewed as role models for community members.

Assessment: In three of the four case studies, it is believed that the Chief and Council and Band Manager play a significant role in accountability. It appears, however, that their roles are different in answering to community members. The Chief and Council are decision-makers and appear to communicate extensively with community members while the band administrator is more involved in financial accountability and monitoring matters.

In the other case study which did not support this conclusion, the primary reason was the different viewpoints amongst those interviewed.

Issue 4: Does the training and experience of individuals in key positions influence accountability?

Miawpukek: Those individuals in key positions such as the Chief and Council and General Manager have both formal and practical experience. The organization has both a licensed lawyer and accountant in these key positions. In fact, this band has written into their Constitution that selection and hiring policies must reflect minimum qualifications and standards for key management, administration and director's positions.

The formal and practical experience of the Miawpukek Band officials has led to codifying laws and ensuring appropriate financial systems are in place.

MNCFN: Most of the individuals in key positions such as Chief and Council and Executive Director have significant experience in "not-for-profit" and "for-profit" organizations. This experience includes areas such as leadership, management and finance.

While this experience is not always formal, it has provided these individuals with an understanding of the method by which systems and procedures should operate in an organizational setting (e.g. reporting structures, financial management and human resources management).

MCFN: Most of the individuals in key positions such as Chief, Chief Executive Officer and Financial Controller have extensive experience in political, public and private management positions. The financial controller holds a Certified Management Accountants (CMA) designation.

This wealth of experience has helped them structure their political and administrative systems and processes.

BRDN: Most of the individuals in key positions within the BRDN have a wealth of experience in administration, management, RCMP, health, program management, finance and politics. This has helped them exercise prudence in financial spending, outlining a number of options to a problem, informing citizens and codifying policies.

Assessment: It would appear that a common thread amongst all four case studies is that the individuals in key positions have a wealth of training and practical experience. These individuals appear to draw upon their past experiences in developing accountability structures (e.g. by-laws, policies, financial systems, reporting, etc.). As such, it would appear that the training and experience of these individuals influences accountability.

Issue 5: Does stability in key government positions influence accountability?

Table 5 provides data with respect to the turnover in the positions of Chief and Band Administrator over the past 10 years. Overall, for the four case studies, the average length of term for the Band Administrator is longer than the position of Chief.

Table 5

	Miawpukek	Miss. of N. Credit	Buffalo River	Mikisew Cree
Term of Chief (yrs)	2	2	2	3
Number of Chiefs (10 yrs)	3	2	4	3
Average length of term	3.3	5	2.5	1.7
Eligible voters voting in the last election		27.26%	67%	
Term of Band Administrator (BA)	--	--	--	--
Number of BA (10 yrs)	2	2	1	4
Average length of Term	5	5	10	2.5

Miawpukek: The band officials interviewed strongly believe that it is important for the unelected staff to be consistent through time because it provides community members with a sense of stability. With respect to the elected officials some of the band officials interviewed believe it is important to also have consistency in council membership while others believe it is important to have some change. These officials commented that a strength of the

Miawpukek Band is that when the elected staff turnover, the unelected do not automatically turnover. Whereas, they have noticed that in some other First Nation communities, both elected and unelected officials tend to turnover simultaneously depending upon who won the election.

MNCFN: It was almost unanimous amongst the band officials interviewed that it is important for the unelected staff to be consistent throughout a period of time. However, it is not as important for elected staff. In fact, it is better for the elected staff to turn over to infuse more ideas into the governing process.

MCFN: The MCFN officials interviewed believe stability in government is important as long as the government is effective. These officials believe that it was certainly more important for the administration to have stability in personnel than the elected officials. While there should be consistency in the positions that elected officials hold, some turnover is good for the community.

BRDN: Most band officials interviewed believe that stability in government is important for the administration. However, stability in the offices of Chief and Council matters to a point but is not essential. A change in Chief and Council also brings with it a renewal feeling and changes in people's attitude about the future.

Assessment: It appears that it is important for little turnover to exist for the unelected officials of the band administration. This appears to provide consistency in advice to the elected officials on policies, systems and procedures.

However, with respect to elected officials of the band, there is some debate as to the extent to which these positions should turnover. Some people believe it is desirable to have the elected staff turnover to infuse ideas and a sense of rejuvenation in the community while others believe continuity is more important.

It is the researcher's view that most of those people interviewed would agree that it is desirable for some of the elected staff to turnover while at the same time some of the elected staff remain in their positions. This would provide for stability and consistency in the elected staff's policy making while at the same time infuse new ideas into the council.

Issue 6: Does the codification of laws and regulations influence accountability?

Miawpukek Band has codified its Constitution, governing laws and regulations and policies and procedures. Examples include: Loans to Band Members Policy; conflict of interest policy; financial and program policies.

MNCFN has codified their by-laws, policies, procedures and regulations. Examples include Residency and Membership By-laws; Organizational Policy;

Election Policy; Orientation to Chief and Council Manual; conflict of interest policy; codes of ethics and program policies.

MCFN has codified their by-laws and policies. Examples include the Governance Act; Financial Management By-law; code of ethics policy; conflict of interest policy; self-determination policy; donation policy and program policies.

BRDN has codified their by-laws and policies. Examples include Election and Intoxicant By-laws; Financial Management Policy; Personnel Management Policies; Membership Policy; code of ethics policy; conflict of interest and program policies.

Assessment: All of the First Nations selected for case study codify their rules through by-laws, policies and regulations. This appears to contribute to accountability because both band officials and community members can point toward a by-law, policy or regulation for the written rules of the community.

Some of those people interviewed strongly believed that it was unnecessary to codify all of their rules. By doing so, the band becomes too bureaucratic. For example, it is unnecessary to codify the fact that the band office has an open door policy. The spirit and intent of the unwritten policy is more important than written words. It is the researcher's opinion that not all rules need to be codified, however, they should exist for the central administration of the government and any citizen rights or entitlements.

Issue 7: Does the education level of the community influence accountability?

Table 6 provides data on the formal education of band members in the four communities examined for case study. The education levels vary considerably amongst these First Nations. As such, education should be defined more precisely than merely formal education.

Table 6

	Miawpukek	Miss. of N. Credit	Buffalo River	Mikisew Cree
Less than Grade 9	41.2%	21.1%	49%	50%
Greater than or equal to High School	32.4%	50%	27.5%	17%

Miawpukek: Those band officials interviewed believe that the more educated a person, the better he is able to ask questions and understand the material provided to him. Education is not only formal but also refers to knowledge beyond the community.

MNCFN: It is generally believed by the band officials interviewed that the education level of the community has a significant impact upon accountability because people are more aware of government operations and what they need. It was also stressed, however, that education is achieved by a combination of formal education and practical experience.

MCFN: It is generally believed by MCFN officials interviewed that the education level of the community has a significant impact upon accountability because people are more aware of government operations and what they need. It was also stressed, however, that education is achieved by a combination of formal education and practical experience. The community believed that some of the Mikisew member's "astuteness" may be due to the increased communication between the MCFN government and its members.

BRDN: Most band officials interviewed believe that education has an impact upon accountability because people can understand how the system should work and ask the right questions. Education can be defined as both formal and through experience. One person also suggested that a person with common sense preceded all.

Assessment: Most people interviewed believe that the level of education amongst community members has an impact upon accountability. Through the interviews conducted, the definition of education was more broadly defined to include both formal education and experiential. As seen in the table on formal education levels, there is a wide range in education levels amongst the four communities examined. Therefore, the broader definition of education—formal and practical experience—better met the issue of whether education influences accountability. The interviews supported this conclusion. It is suggested that community members with this combination are able to ask better

questions of their government and better understand the operation of government.

Issue 8: Does the existence of government businesses influence accountability?

Miawpukek: Band officials interviewed suggest that community members do not focus more intensely between revenues from band businesses versus those from government transfers. Each source of revenue receives the same amount of importance from the community.

MNCFN: It was generally believed by those band officials interviewed that community members focus more intensely upon revenues from band businesses and land claims than revenues from government transfers. This does not mean that revenues from government transfers are unaccountable funds. These funds receive an adequate level of community attention. Government transfers are viewed by the community as a fiduciary obligation while own source revenues are generated from the people. As such, the own source revenues are spent on reinvesting in the band businesses or on special project funding.

MCFN: MCFN officials interviewed generally believed that the community has a higher interest in revenues from band businesses and interest revenue on their land claim than from government transfers. It is important not to interpret this as meaning that Mikisew members are not concerned about

accounting for revenues from government transfers but rather that Mikisew members "focus more intensely" on funds within the Treaty Land Entitlement trust fund. One person did suggest, however, that Mikisew members focus equally as intensely upon all revenues irrespective of their source.

BRDN: In summarizing the interviews with band officials, there was no general acceptance that the community differentiated between revenues from government transfers and those from other sources. Some people thought there was a differentiation with respect to how funds were accounted for while other people did not hold the same view.

Assessment: It is inconclusive whether the existence of band businesses or revenues from other sources contributed to community members focusing more intensely upon these sources of revenues. In two of the four case studies, community members focused more intensely upon revenues from band businesses or land claims than government transfers. However, in the other two case studies, community members did not differentiate between revenues from band businesses versus those from government sources. In the case of the Miawpukek Band, some officials believed this was because the band government did not make this differentiation to the people. Whereas, in the case of the BRDN, for-profit revenues were provided to the band via a transfer from the Meadow Lake Tribal Council. As such, the people of the BRDN did not distinguish between these funds and government transfers.

Issue 9: Does the community's belief that the First Nation is self-governing influence accountability?

Miawpukek: Officials interviewed have different views on whether self-government influences accountability. Some people believe it is not discussed at all while other people suggest that the community fully recognizes the Chief and Council's authority to decide on the people's behalf.

MNCFN: Officials interviewed believe that the attitude of members within the First Nation influenced accountability. These people believed they are autonomous enough to run their own affairs. As an example, 15 years ago, the band decided DIAND officials would only be present when invited as opposed to band meetings only being considered legitimate when a departmental official was present. As such, community members made a conscious decision to run their own affairs without DIAND involvement.

MCFN: MCFN officials believe that the attitude of self-government makes the community more responsible and accountable. They refer to a previous Mikisew community meeting whereby the concept of self-government was introduced. Mikisew members believed that by-laws and policies were required prior to any discussion on self-government.

BRDN: In summarizing the interviews with band officials, there is no definite pattern as to whether self-government makes the community more responsible and accountable. This First Nation is under a CFA and has just

begun discussing self-government and self-determination with its membership.

Assessment: This particular issue may be worth further examination. In two of four case studies, First Nation officials believe that self-governance has an impact upon accountability. An excellent example of this is where the community decided to begin preparing for self-governance by codifying their rules and regulations.

In the other two case studies, there may be a legitimate argument for why they did not embrace the notion of self-governance and therefore did not believe it influences accountability.

In the case of the Miawpukek First Nation, there is debate whether the notion of self-governance is in the community consciousness. Arguments for self-governance suggest that this First Nation was created in the past 20 years and community members have always recognized Chief and Council authority. There is limited involvement from DIAND in their affairs. Arguments against self-governance merely suggest that no one speaks of it.

The Buffalo River Dene Nation, on the other hand, is just introducing the notion of self-governance to their people. This First Nation is the only one of the four case studies that is under a Comprehensive Funding Agreement. This agreement has limited flexibility for a First Nation to make decisions. Most DIAND program policies are followed by this First Nation.

CHAPTER V – FINDINGS

Introduction

Three specific questions will be discussed in this chapter. The first question is does the community's geographic distance from an urban centre or its population size determine whether the band government is more or less accountable to its citizens? The second question is in the assessment of the four First Nation's accountability framework, what findings were discovered? The third question is of the nine influencing factors examined, which factors contributed to strengthening accountability between the First Nation government and their citizens and which did not?

Question 1 – Disproving Theories

With respect to the first question, the four First Nation bands were selected to specifically address this issue. The criteria for selection was that the band must be considered as having a strong accountability framework, be in a different geographic location from the other First Nations selected for case study and be different in population size from the others selected for case study.

One of the objectives in the Terms of Reference for the case studies was to assess the accountability framework of the First Nation government. It was insufficient for someone to merely recommend or suggest that a particular First

Nation was accountable to its citizens. It was necessary to assess the framework to ensure it met the model requirements developed in this thesis. After careful examination, all four First Nation governments selected for case study met the model and are considered to have a strong accountability framework.

The idea behind selecting First Nation bands in different geographic locations from each other was to prove that distance from an urban setting was irrelevant to a First Nation government being accountable to its citizens.

The "Distance Hypothesis" held that a First Nation government that is closer to an urban setting, was more likely to be accountable to their citizens because they had more access to trained personnel and training institutions. The four First Nations selected were accountable to their citizens and are in different geographic locations. The Mississaugas of New Credit First Nation is in an urban location very close to Hamilton, Ontario, while the Miawpukek First Nation is in a rural location on the South Coast of Newfoundland. The Buffalo River Dene Nation is in a remote location in Northern Saskatchewan and the Mikisew Cree First Nation is in a special access location in Northern Alberta.

The final criteria for selection was that a First Nation had to have a different population size from the others. The idea was to prove that the population size of the community was irrelevant to a First Nation being accountable to their citizens.

The "Population Size Hypothesis" held that the larger the population of the band, the more resources it had at its disposal and therefore the more likely it would be accountable to their citizens. This hypothesis is likely to be incorrect because all four First Nations are considered to be accountable to its citizens even though they have different population sizes. The smallest of the four First Nations selected for case study had a population of under 500 on-reserve (see Figure 13).

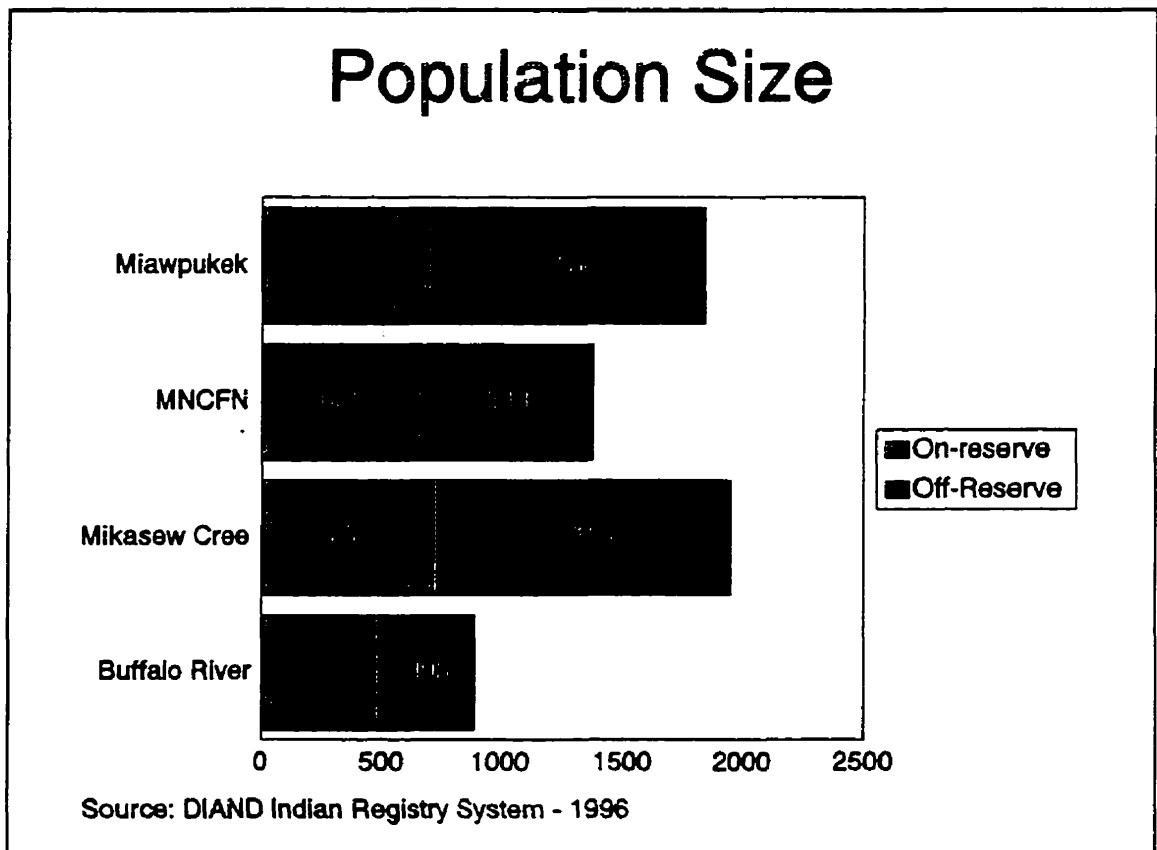


Figure 13

Question 2 – Assessing the Accountability Framework

Turning to the second question to be addressed in this Chapter, one of the two objectives of the case studies was to assess the accountability framework for the four First Nation governments. There were some findings discovered.

Firstly, all four First Nations met the Thesis model requirements entitled *Accountability for First Nation governments*. There were four specific dimensions to the model: Public Service Accountability, Fiscal Accountability, Performance Accountability and Professional Accountability. As mentioned earlier, it was decided not to test Professional Accountability because it would require a significant amount of substantive testing to determine whether the criteria was met. Nevertheless, there was evidence that this exists in the four case studies and was commented on in the body of this report.

Secondly, all four case studies showed that the First Nation governments emphasized consultation with their members and recognized that their authority to act was derived by their own people. As such, these First Nations put in place accountability mechanisms to properly account to their own people.

Thirdly, there were many different means toward a end. While the case studies revealed that there are certain qualities in common such as the emphasis placed by all First Nations on consultation, there were differences in how a First Nation met the criteria in the model. As an example, some of the

First Nations examined made use of an elder's council for community advice, decision and performance approval. Yet another example is the use of a Healing Centre to resolve community disputes through consensus resolution.

Question 3 – Nine Factors

The third question to be addressed in this chapter relates to the second objective of the case studies. Nine factors were examined to determine whether or not each influences accountability. Those factors that were found to influence accountability will be discussed first followed by those factors that require further examination. It was found that the demographics factor was irrelevant.

From the information collected, it was determined that the following five factors influenced accountability:

- Issue 3: Does the political will of the Chief and Council influence accountability?
- Issue 4: Does the training and experience of individuals in key positions influence accountability?
- Issue 5: Does stability in key government positions influence accountability?
- Issue 6: Does the codification of laws and regulations influence accountability?

- Issue 7: Does the education level of the community influence accountability?

The data supported the conclusion that political will influences accountability. The roles of the Chief and Council and Band Administrator are different in answering to community members. Nevertheless, the contribution of each is important to strengthening accountability. This would suggest that emphasis on accountability structures and systems is dependant upon an individual in a key government position.

Further, the training and experience of an individual in a key government position also contributed to accountability. These individuals draw upon their past formal and practical experiences to develop accountability mechanisms.

Whether stability in key government positions influences accountability depends upon whether the band officials are unelected or elected. The information gathered supports the conclusion that it is important for unelected band officials to have little turnover. It helps provide consistency in advice to elected officials on policies, systems and procedures. However, the same view does not hold for elected officials. Turnover of some, but not all, elected officials appears to be important to infuse new ideas into the band government while at the same time having some consistency in policy-making.

It was interesting to discover that all four First Nations examined codified their rules and regulations. This certainly appears to influence accountability

because it provides for transparency in decision-making.

The education level of community members appears to influence accountability. A broader definition of education was examined which included both formal and practical experience. Those people interviewed believed a combination of the two was the most desirable because community members with these two ingredients tend to ask better questions and understand how government operates.

Finally, there are three other factors that require further data collection and analysis to determine whether they influence accountability or not. These factors are:

- Issue 2: Does culture as it relates to government elections influence accountability?
- Issue 8: Does the existence of government businesses influence accountability?
- Issue 9: Does the community's belief that it is self-governing influence accountability?

The issue of whether culture influences accountability requires further study. It was found that the culture of a specific First Nation influences accountability in a unique manner. For example, the belief in the wisdom of elders resulted in appeal boards being comprised of elders. Yet another example is the community's emphasis on consultation affected how citizens

understood the method by which government decisions are made and how information is disclosed to community members. However, the extent to which culture influences accountability could not be determined. More indepth research and analysis on this issue alone could determine the extent of its impact. Further research may reveal that a number of inter-related cultural factors influence the accountability of First Nation governments. For example, whether the community observes their historical traditions, beliefs and values; whether some tribes have more success in instituting their traditions in a government setting; or whether the culture evolves because of exposure to non-native culture.

Whether the existence of band businesses influences accountability also requires further study. In two of the four case studies, community members distinguish between the revenue from different sources and account for these revenues in a different manner. However, in the other two case studies, specific circumstances precluded the researcher from concluding on this issue. Further research could reveal that this factor has a significant influence on accountability.

The third factor requiring further study is whether the community's belief that it is self-governing influences accountability. In two of the four case studies, there was positive support for this issue. In the other two case studies, the information gathered did not support this issue. However, there were some

mitigating circumstances in these case studies which may have a bearing upon why there was no support for the issue. Further work should be undertaken to overcome these circumstances to obtain a true picture of whether or not this issue is accepted or refuted.

CHAPTER VI – CONCLUSION

Introduction

This final chapter will address four questions. The first is what was covered in this thesis. The second is what was learned in each of the previous chapters. The third is what the implications of the research findings are to First Nation governments in Canada. Finally, what the remaining questions and lessons are for further research.

To begin, the research question examined was "What are the influencing factors which could assist a First Nation to put an adequate accountability framework in place?"

With this question in mind a review of the literature was undertaken to define accountability and determine factors that influence a First Nation's ability to put an adequate system of accountability in place. Research papers written on both First Nations and non-First Nations in Canada and abroad were examined.

From the review of the literature, a model for First Nations accountability was developed. A list of nine factors that could influence a First Nation's ability to put an adequate accountability framework in place were stated.

For case study, it was decided to select four First Nations considered to have strong accountability frameworks, with different geographic locations and with different population sizes. A data gathering instrument was developed and

tested at each of the four First Nations. The data was analyzed and case studies were written and forwarded for comment to the officials employed by the First Nation government.

A first draft report was written and provided to a number of people for comment. This Council of Wisdom included people employed within different fields: First Nation government; academic; Federal Government and private sector. These comments were incorporated into a second draft report.

In the review of the literature, a number of issues were uncovered. The key terms of **Responsibility**, **Authority** and **Accountability** were being used interchangeably. This resulted in confusion in the proper use of these terms. Another key term – **Legitimacy** – was uncovered which is as important as the other three.

Yet another finding was that there are a number of different definitions for **Accountability** which resulted in improper application of this term. When an acceptable term was defined, it was determined that *to whom* one was accountable is just as important to understand. Finally, there appears to be four dimensions to accountability: public service, fiscal, performance and professional.

Turning to the development of the model, the key terms and accountability dimensions became an integral part of the conceptual model. Furthermore, the factors influencing a First Nation with a strong accountability framework were defined. The information was developed partly by the literature review and partly by interviews with First Nations and DIAND officials.

In the case studies, it was discovered that the geographic location of a First Nation is irrelevant to whether a First Nation could put a strong accountability framework in place. The "Distance Hypothesis" held that a First Nation government that is closer to an urban setting, was more likely to be accountable to their citizens because they had more access to trained personnel and training institutions. This hypothesis is highly likely to be incorrect because the four First Nations selected were accountable their citizens and are in different geographic locations: urban, rural, remote, and special access.

Secondly, the population size of a First Nation is also likely to be irrelevant. The "Population Size Hypothesis" held that the larger the population of the band, the more resources it had at its disposal and therefore the more likely it would be accountable to their citizens. This hypothesis is likely to be incorrect because all four First Nations are considered to be accountable to their citizens even though they have different population sizes. The smallest of the four First Nations selected for case study had a population of under 500 on

reserve.

Thirdly, the model developed in this thesis worked for the four First Nations examined. It appears that the four dimensions to accountability can be assessed for First Nations with strong accountability frameworks. The four dimensions to the model are: Public Service Accountability, Fiscal Accountability, Performance Accountability and Professional Accountability.

Fourthly, all four case studies showed that there were many different means toward an end. While the case studies revealed that there are certain qualities in common such as the emphasis placed by all First Nations on consultation, there were differences in how a First Nation met the criteria in the model.

Finally, in terms of factors that influence a First Nation's ability to put an adequate accountability framework in place, it was learned that the demographics of these First Nations were irrelevant. However, there are five factors that influence accountability. These are the political will of the Chief and Council, the training and experience of individuals in key positions, the stability in key government positions, codification of laws and regulations and the education level of the community members.

Furthermore, there are three other factors that require further data collection and analysis to determine whether they influence accountability or not. These factors are culture as it relates to government elections and

institutions, the existence of government businesses and the community's belief that it is self-governing.

Turning to the implications of the research findings to First Nation governments in Canada. To begin, an accountability framework between First Nation governments and their citizens can be established regardless of the location of the First Nation in Canada or the population size of the community. This is an important starting point for First Nation governments because it removes any hidden assumptions that the closer a First Nation is to an urban centre, the more likely the band will develop an accountability framework or the larger the First Nation, the better opportunity it has in developing an adequate system of accountability.

Secondly, First Nation governments can establish an adequate system of accountability without mirroring each other. There are many different means for a band to achieve the end. The accountability model developed in this thesis argues that there are specific principles and criteria to be met, however, a number of different accountability mechanisms may be put in place by a First Nation government to achieve accountability to their citizens. The accountability mechanisms developed should make sense to the community and be what the community wishes as opposed to being forced upon it. Notwithstanding, it is important to recognize that the principles and criteria of the accountability model must be fully met.

Thirdly, a number of key factors appear to be important for a First Nation government to put an effective accountability system in place. These are:

Political Will: The individuals in key positions, while having different roles in answering to community members, make significant contributions to setting up and continuing to emphasize accountability.

Training and Experience: The individuals in key positions should have an adequate blend of both formal and practical experience. This will help them understand why certain accountability mechanisms are put in place and develop new ones appropriate for the community.

Stability in Key Government Positions: It is important for limited turnover to occur in the unelected staff because they will, over time, understand how systems and procedures work. As such, they will be an asset to the elected staff and community. Certainly the method of hiring qualified staff requires examination to ensure the best person for the position is hired.

With respect to elected staff, some turnover in these positions is good for the community. After all, the elected staff are ultimately held accountable through the election process. At the same time, however, it would be helpful for some of the elected staff to remain in power to ensure consistency in policy direction.

Codification of Laws and Regulations: It is important to codify the rules. While all rules need not be codified, certainly those associated with the central administration of the government and those related to citizen entitlement should

be codified.

Education of Community Members: It was found that educated community members influence accountability because they are able to ask better questions of their government and understand how government operates. Education includes both formal education and through practical experience.

Finally, many First Nation governments are improving their economic, political and social circumstances. First Nations are developing credit relations with financial institutions who in turn want to ensure their loans to First Nations will be repaid. Securing appropriate financing is heavily dependent upon the character and stability of the First Nation. Those First Nations who choose to put an adequate accountability framework in place will have a competitive edge in securing financing for both their government operations and commercial enterprises.

In terms of political circumstances, a condition of self-government is that First Nations put an adequate accountability framework in place. First Nations can significantly improve the speed of their request to be self-governing by ensuring an adequate accountability system is in place at their community.

With respect to social circumstances, improved accountability between the First Nation government and their citizens will help reduce the level of suspicion amongst community members. While some of this turmoil may be caused by few individuals promoting their political agendas, improved accountability to members will help communicate facts rather than fiction.

For the future, there are at least three factors worthy of further examination. These are:

- Does culture, as it relates to government elections, influence accountability?
- Does the existence of government businesses influence accountability?
- Does the community's belief that it is self-governing influence accountability?

It would be important to explore these factors to further determine how they impact upon a First Nation's ability to put an adequate system of accountability in place. The inter-relationships between all of the factors should also be examined to see whether specific combinations have more of an impact together than apart.

While the model developed in this thesis worked for First Nation governments who have a strong accountability framework, it should also be tested on First Nation governments who do not have a strong accountability framework. As a result of this type of testing, the model and associated factors may require some adjustment. For example, although demographics is irrelevant for First Nations with a strong accountability framework, this factor may significantly influence First Nations who do not have a strong accountability framework.

Findings from Previous Studies

There has been an abundance of research on the concept of accountability between First Nation governments and their citizens. The research in this area has been evolving over the past fifteen years. In this examination, key concepts will be reviewed beginning with the Government of Canada and moving toward research conducted in Canada and internationally.

Government of Canada

The Penner Report (1983) is a guiding document produced by a Special Committee on Indian Self-Government. Not only does it suggest the direction for First Nation governments in Canada but also that grant funding will be provided to First Nations when an adequate system of accountability is in place. The report outlines some provisions that might be included in accountability (Text 1).

The strength of the Penner Report is to highlight key areas of concern, particularly disclosure of information, limitations of authority

and provisions for appeal mechanisms. However, the Penner Report clearly

Penner Report:

- financial and other information, annually reported and audit reports that are readily available and easily understood;
- the reserving of certain rights and areas of interest in which officials would not have authority to act without the people's approval;
- a system through which officials could be removed from office;
- a system through which decisions that are felt to be unjust or improper could be appealed; and
- the protection of individual and collective rights. (p.58)

Text 1

confuses the notions of Responsibility, Authority and Accountability and provides a piece-meal approach to defining an accountability framework.

It could be argued that this is harmful to First Nation governments because the approach suggested is limited. This could result in a long standing debate on what is an adequate accountability framework which would ultimately impede the progress for those First Nations who are ready to receive grant funding.

Hunt and Caron's AFA Evaluation Report – DIAND (1993) found that accountability practices vary among First Nations and Tribal Councils (p.19). Since no comprehensive framework for analysis existed at this time, the researchers listed the accountability practices common to First Nations Governments.

The report stated that of the 73 First Nations interviewed, the practices applied were information dissemination (85%), input from members (75%), meetings (62%), grievance procedures (27%) and referenda (4%). However, the primary accountability mechanism available to individual members of First Nations is band elections. Based upon band elections held between 1986 to 1991, for those bands reporting under section 74 of the Indian Act, the participation rates in local elections is approximately 65%. In 1992, federal and provincial participation rates were 73 and 72 percent, respectively (p.21). This could mean that some First Nations people do not recognize this type of

leadership selection or that distance and time may have precluded them from voting.

The evaluation also found that when an individual band member has a question with respect to the handling of band resources or services the primary avenue is for this person to go to the Chief and Council (65%), band administration (47%) or raise the question at a band meeting (45%)(p.21).

Hunt and Caron's report specifically dealt with accountability practices. It was limited in its usefulness because it was a mere list of accountability practices. On the positive side, however, the researchers clearly understood the difference between the terms **Responsibility** and **Accountability**.

Ross Report (July 1994) reviewed accountability as it would pertain to Self-Governing First Nations. Its major contribution was to suggest principles upon which local accountability of First Nation governments would be viewed. All further work within the Government of Canada would be analyzed within this framework. These principles are: Transparency which means that the government's method of operation is known by its citizens; Disclosure which means that citizens are informed as to the government's plans and actions; and Redress which means that citizens can appeal decisions affecting them individually.

The Ross Report's contribution, however, addresses only one dimension of the accountability framework (i.e. public service accountability). It is silent on

the other three dimensions. Nevertheless, it is a good beginning.

Cornwell Report - DIAND (November 1994) attempted to put some focus to First Nation accountability. He

believed strongly that improving on a

few key items would strengthen the

relationship between Indian councils

and their membership. He also

appeared to want the amount of First

Nations funding to be common

knowledge to all Canadians. As

such, he began to justify these two

goals by highlighting, in his opinion, what the Canadian electorate expected of its government and governing institutions despite who may have the authority to govern (Text 2).

While considering these expectations, Cornwell suggests improvement in three areas. The first was bylaws to promote financial management and accountability through a legislative framework;. The second was the publication of funding allocations to First Nations for disclosure of funds budgeted. The third was promoting self-evaluation to strengthen policy effectiveness.

The strength of Cornwell's report was to move beyond a list of accountability practices as seen in the Penner Report and the Hunt and Caron

Expectations:

- make visible the reasons for decision-making:
 - avoid conflict of interest situations:
 - provide accurate and meaningful disclosure of financial and other information:
 - provide formal mechanisms for redress where individuals feel they have not been treated fairly:
 - ensure the health and safety of individuals is protected through funded programs; and
 - deliver services, programs and goods in a cost-effective manner.
-

Text 2

Report. Much of the ideas completed by the Ross Report fed into Cornwell's working group of officials from DIAND, the Auditor General of Canada and Treasury Board Secretariat. However, the two goals Cornwell was trying to achieve seemed to inhibit the usefulness of his paper because neither a comprehensive framework was articulated nor a strong emphasis placed upon the principles defined by the Ross Report.

Evaluation of the Funding Agreement Between the Government of Canada and the Sechelt Indian Band – DIAND (1995) also reviewed local accountability. The difference between this report and the previous reports examined was that the Sechelt Indian Band is self-governing. The researchers found that the means of accountability between elected Sechelt officials to band members are defined principally in the band constitution. It sets out the composition and responsibilities of the band council, financial procedures, election format, referenda and lines of authority (p.16). It should be noted that the Constitution has two purposes. The first is to provide for the authority by which the government governs and the second is to provide for transparency.

This report goes on to speak to redress. It is suggested that band members may raise their concerns through elections, referenda, general band meetings (held four times per annum as a minimum), special monthly meetings on specific topics, regular Council meetings, program committee meetings, monthly newsletter, the local media and finally, "open door" access to elected

and appointed officials.

The main means of ensuring financial accountability are the annual audited financial statements which are available for review by the band membership. In addition, the band council also prepares an annual budget which is made available and discussed publicly.

The researchers attempted to outline what local accountability means when a First Nation is self-governing. Although the report confused the terms responsibility and accountability, its strength was that it highlighted the importance of a constitution or governing document.

Auditor General of Canada (1991–1996) voiced concern with the accountability of First Nation governments to its membership. Throughout the past fifteen years, his criticisms focused on the lack of effective redress mechanisms, administrative capacity of First Nations, transparency in government operations at the community level and proper disclosure of information (Auditor General, 1991, 1993, 1994, 1995, 1996).

It should be noted that the Auditor General was sporadic in his comments throughout the years. He also appeared to learn about First Nations accountability by the incremental steps made by DIAND.

The Evaluation of Financial Transfer Agreements – DIAND (July 1996) surveyed First Nations on the basis of the local accountability framework of

Transparency, Disclosure and Redress. This was the first time, a study would be undertaken to analyze the adequacy of local accountability.

The researchers found that in terms of transparency, the primary accountability mechanisms were general meetings, audits and council meetings (Text 3).

Transparency:		
Audit	71%	71%
Council meetings		
Band Community Committees	67%	64%
General meetings		
Public Forum Meetings	31%	
Annual Report	33%	
Referenda		29%
Council Meeting Minutes		25%
Newsletter/Media		25%
Financial/Budget Statements	11%	
Council Contact membership		7%
Elder committee	4%	
N=55 (30)		

Text 3

Their research on disclosure also found that oral communications through general meetings and special assemblies were primarily relied upon (Text 4). The annual audit is viewed as another mechanism, much more so than an annual report.

It is noteworthy that 67 percent of First Nations' audited financial statements are made available to constituents at the band office, whereas, 33 percent actively distribute the audit through mail outs and through general meetings. There were two major reasons why these governments do not distribute the audit. There is an expense of distribution and audited financial statements are difficult for the average person to understand and contain sensitive information such as salaries and service information (p.31). The researchers examined the redress principle and found that approximately

80 percent of First Nations have some form of appeal mechanism. Twenty three percent use an independent body consisting of either an ad-hoc committee, program personnel, constituents meeting and

Disclosure:

Council meetings		84%
Chief		79%
Band administrators	52%	
Administration office	46%	
Membership meetings	18%	
Elders	16%	
Department		11%
Committees		4%
Tribal Council	2%	
N=55 (30)		

Text 4

an annual general meeting. In 26 percent of the cases, appeals would involve an independent body and the Chief and Council (p.31).

It is apparent that throughout the last fifteen years, the Government of Canada's view on local accountability has become more precise. Although earlier work highlighted important elements, it was not until 1995 when a framework for local accountability was articulated. Current and future work appear to be analyzed through this framework.

During the time that this framework was being developed, a number of other research papers contributed to the final product. Researchers within Canada and abroad have similar and yet different views on accountability. The next two sections attempt to outline these views and the contribution of each paper.

Research in Canada

Savoie Report on Defining a New Relationship (1995) examines Indian Self Government. The purpose of his paper was to lay the groundwork for the

Principles of Governance:

Constitution - The rights, duties and responsibilities of government in a democratic setting have to be given a measure of definition. A constitution does that. It:

- creates legitimate governments;
- defines the relationship between individuals and the state;
- outlines the relationship which ought to exist among the different institutions of government;
- provides the basis for relations with other governments.

Financial Accountability - There are several basic requirements to ensure accountability on the management of government spending. They include:

- an annual budget;
- a consolidated account;
- all expenditures be made according to expenditure estimates;
- a treasurer be held to account for the receipt, expenditure and accounting for all monies;
- a financial management system be implemented to manage public accounts; and
- an auditor be appointed to audit the books, accounts and records of the government.

A fiscal Framework - To ensure stability and a close working relationship between all governments, the federal and Aboriginal governments should sign self-government financial transfer agreements. Transfer Payments to Aboriginal governments should be made in the form of "block funding" to provide maximum flexibility to the aboriginal governments to be innovative and to set priorities according to the community's socio-economic circumstances.

Administrative Capacity - All modern governments require a strong administrative capacity to implement public policies and programs and to promote productive government-to-government relations.

An Open Process Leading to Self Government - Every effort should be made by all interested parties to open up the process leading to aboriginal self government, to search out opportunities for public consultations and to generate good will from all sides.

Text 5

development of new institutions to enable a new relationship to take root (p.2).

His contribution was to define the fundamental principles of governance (p.12)

(Text 5).

Savoie's work is forward looking and goes beyond the principles of local accountability and defines key cornerstones of Government. The strength of this paper is to move the thinking beyond merely accountability of First Nation governments and into governing instruments (i.e. Constitution and Financial Administration Act).

Savoie's paper seems to suggest that while accountability mechanisms and practices are important, so are key documents outlining the government's responsibility and authority. For example, the Constitution is a key document in responsibility because it outlines the authority of the government and creates a sense of legitimate government. Administrative capacity is also important to responsibility in that the government must have the capacity to deliver upon its duty and obligation (i.e. responsibility).

Research of First Nations

Report of The Auditor General of Canada (September 1996): Study of Report of Accountability Practices from the Perspective of First Nations attempted to portray how selected First Nations view local accountability. Most of the ideas presented, not surprisingly, were not new to the Government of Canada's research. The major contribution of this paper was to test the local accountability framework. The principles of transparency and disclosure were quite evident in the paper. However, there was notable silence on the principle of redress (Text 6).

There was a
significant contribution

that seemed to be

overshadowed in the

report. The First

Nations who were part

of this process indicated

that in making

First Nations. interviewed by the Office of the Auditor General of Canada, believe they are accountable to their community members (p.12). Most First Nations talk about the importance of good communication between the Council and membership. Council meetings were often described as open to membership with individuals welcome to express opinions..... Some special Council meetings were set up to discuss specific topics such as the approval of the budget and the financial audit. Annual audit reports are often made available to members at an annual meeting. One manager pointed out that a letter explaining the financial statements in non-accounting terms is sent to each member of the community (p.12-13).

In addition, some First Nations set up committees and consult the community on various stages of projects. A number of participants mentioned that getting community buy-in to the various programs and decisions was important (p.13).

Text 6

decisions, they would consult with membership. They attempted to include community participation in decisions. Although this is not an improvement in accountability, it is a means of ensuring that the decision rendered has more community support (i.e legitimacy). While the community may have the authority and capacity to deliver upon their duty and obligation, they still required legitimacy in the eyes of those they serve.

AFA Evaluation Accountability Review Saskatoon Tribal Council (January 1993) is an example of implementing a Constitution (p.62) (Text 7). However, this evaluation also mixed up the terms of **Responsibility** and **Accountability**. Nevertheless, as seen in Savoie's paper, this paper also identifies the importance of outlining the responsibility and authority of a government.

Finally, the report highlights some additional ideas which are considered key to the Convention Act. The first key idea is that the Chiefs are considered

legitimate representatives of the Treaty Assembly, the First Nation governments and the First Nations members. A First Nation member with concerns respecting the STC would report them to his or her First Nation government. These concerns would subsequently be brought to the attention of the STC by the respective First Nation Chief.

Saskatoon Tribal Council Convention Act

- the Convention Act can only be amended by resolution of Treaty Assembly;
- the Tribal Chief, Tribal Vice-Chief and Executive Committee are elected/appointed by the Treaty Assembly;
- the Treaty Assembly determines the number and powers of the Executive Committee;
- the Treaty Assembly legislates the development and direction of STC institutions;
- the Electoral Officer is appointed by the Treaty Assembly to enforce the rules and procedures of the Treaty Assembly;
- a financial plan and budget is presented to the STC Chiefs on an annual basis;
- an independent audit firm is appointed by the Chiefs and is responsible to the Treaty Assembly; and
- the Chiefs of the STC have access to all financial books, records and returns.

Text 7

The second key idea is that the ultimate authority rests with the First Nation electorate. The people elect the First Nation government representatives who then form the Treaty Assembly. The STC Convention Act provides the Treaty Assembly with the legislative authority to govern the STC operations (p.63).

The strength of this evaluation report was to highlight two important ideas which help ensure a governing document, such as the Convention Act, is workable. These ideas are legitimacy and authority.

Crowe Report (1996) reviewed appeal mechanisms. In his paper *Advancing First Nations Accountability Through Appeal Mechanisms*, 1996 sets out three principles for redress mechanisms intended to maintain the harmony and stability of a community:

- a) Public ownership of the problem and ownership of the process, so the parties own the solution;
- b) Anyone can initiate the process; and
- c) Formal measures to avoid politicization of the process.

He also suggested that there are examples of redress in other Governments in Canada:

1) Saskatchewan Social Assistance Appeal System: where the *Saskatchewan Assistance Act* provides for appeal processes in the areas of social assistance, Family Income Plan and Vocational Rehabilitation and Disabled Persons. The purpose of each appeal level is to decide if the rules have been applied correctly and whether or not the client has been treated fairly.

2) At the municipal level, the *Saskatchewan Municipal Board Act* provides the authority for the Municipal Board to hold hearings, appeals or investigations pertaining to the decisions of local governments.

Crowe's paper revealed that appeal mechanisms are common in other governments in Canada and can work in aboriginal communities.

International Research

Aboriginal Governance in Australia (June 1993): The Australian government is also determining aboriginal policy on self determination of aboriginal peoples. In 1990 the Queensland government set up a legislation review committee to examine the roles and function of aboriginal governments. It is interesting to note that the Australian government recommended that the aboriginal communities be allowed to vote on self-determination and that after a successful referendum, they would seek expert advice to draw up a constitution. Each community would decide its own degree of autonomy.

"Some communities may not wish to have control over all these matters right now, or ever. These communities can leave these matters out of their constitutions and let another government control that matter for them. If a community changes its mind and wants to control that matter later, then the community constitution can be changed by referendum (p.52)."

Clearly a strength of this report was to recognize the need for a governing document (See also FSIN 1994, p.13). This is consistent with the work by Savoie and the Saskatoon Tribal Council.

Cornell Report (1992) stated that a number of tribes in the United States are trying new institutional arrangements in search of governing structures that can be effective vehicles of collective action. Specifically, Cornell mentions the Rosebud Sioux Tribe in South Dakota and Confederated Tribes and Bands of the Yakima Nation in Washington. Both have instituted boards of ethics to hear

grievances against tribal politicians or bureaucrats on the part of community members (p.19). Cornell's ideas are similar to Crowe's report in that appeal mechanisms are workable in First Nation communities.

The Transformation of Accountability Changes in the Management and Responsibility within Tribal Governments (Houser and Whitehat, 1992)

highlights two problems with the accountability of tribal governments. The first problem was that it is difficult to obtain reliable information about the conduct of tribal government business. The second problem was that when the information was available, it was difficult to determine the appropriate course of action to take where a concern existed.

The authors believe that traditional patterns of leadership, communication and information sharing and family relationships provide mechanisms for assuring that public resources were used in ways the community found appropriate. They believe that any efforts to assist Indian governments to develop systems of accountability need to recognize the diverse cultural perspectives inherent in the task (p.19).

Houser and Whitehat bring forward the issue of culture. They argue it is just as important a consideration in developing systems of accountability. The work undertaken by Crowe and Cornell also mentioned that culture should be considered when establishing appeal mechanisms.

Other Influencing Factors

Previous Research

There has been some research, albeit disjointed and limited, on factors that contribute to lack of accountability. This review will begin by examining papers written by the Government of Canada and internationally.

Government of Canada

Evaluation Report for the Evaluation of the Long Term Impacts of Alternative Funding Arrangements (June 1993): This report outlines a number of factors which contribute to a better sense of political accountability which includes:

- increased education of levels of native peoples;
- management development and training initiatives;
- evolving social customs about personal conduct in public office;
- legitimacy of the systems; and
- the existence of clear rules of operations (p.25).

Although these factors were presented in a very piece-meal manner, key factors are worthy of review. These include training, culture, legitimacy and codification of rules.

Risk Management Discussion Paper (September 1995): An initial list of key risk areas are identified in this report. They are:

- health and safety;
- indebtedness;

- the environment;
- government to government relations; and
- national and international image (p.9)

This paper provides a number of risk areas to the overall government operation. In terms of **Responsibility** and **Accountability**, one of particular importance is indebtedness.

Auditor General of Canada: Study of Accountability Practices from the Perspective of First Nations (Sept. 1993): Two important factors were cited in this report. The importance of good communication between the Council and their membership (p.12) and an organization having the capacity to conduct the activity (p.16).

Advancing First Nation Accountability Through Appeal Mechanisms (Crowe Report 1995) believed there are three essential factors involved in First Nations Accountability:

- financial and administrative practices;
- political functions; and
- cultural values of the organization.

Crowe's factors are similar to those seen in the *Evaluation Report for the Evaluation of the Long Term Impacts of Alternative Funding Arrangements* and the Auditor General of Canada's report. For example, financial and administrative practices are similar to capacity while political functions are

similar to legitimacy.

Findings from International Studies:

Accountability in the Commonwealth Public Sector – An exposure draft (Australian Government, June 1991): The Australian government has identified barriers to accountability. These barriers are:

- unclear and/or multiple objectives;
- poor organization structure arrangements where lines of authority are unclear or organizations with too many layers of authority; and
- the risks associated with too many or too complex reporting mechanisms (p.ix).

These barriers identified are internal to a government organization.

Accountability, Legitimacy and the Foundations of Native Self-Governance: Reflections on United States Cases (Cornell 1992) suggested that *Legitimacy* is an important factor in accountable communities. It involves the capacity of the system to engender and maintain the belief that the existing political institutions are the most appropriate ones for the society. Cornell suggests that the Pine River Sioux reservation is highly conflictual with continual turnover of personnel. Whereas at the Cochiti Pueblo, there is little overt conflict over tribal government which appears to have widespread support among the people (p.6.).

Cornell believes that accountable institutions that lack legitimacy will be unable to maintain the allegiance of the people it serves. As such, the community will be always second guessing itself and overturning government actions and the government itself (p.8). He also points out that a community with high legitimacy does not automatically mean that it is accountable.

Annex B

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Annex C

ASSESSING THE FIRST NATIONS ACCOUNTABILITY FRAMEWORK

RESPONSIBILITY

IA. Responsibility – Legitimacy

Criteria: That elections and institutions are consistent with the traditions (i.e. values and beliefs) of the community.

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government ensure that the elections are based upon community traditions? If so, how is this done?	X	X	X	
Q2.	Does the government ensure that the governing institutions are consistent with the traditions of the community? If so, how is this done?	X	X	X	X
Q3.	Does the government ensure that the community has input to the decision-making process? If so, how is this done?	X	X	X	X

Data to collect:

- Percent of eligible voters exercising their vote in the last election.
- Turnover of Chief and Council in past ten years;
- Term of Government; and
- National Statistics.

ASSESSING THE FIRST NATIONS ACCOUNTABILITY FRAMEWORK

IB. Responsibility – Authority

Criteria: That citizens have provided the government with permission to act on their behalf in certain jurisdictions and not in others.

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government received permission from the people to act on their behalf in certain jurisdictions? If so, how is this done?	X		X	
Q2.	What areas, if any, does the government not have the authority to act on the people's behalf?	X		X	
Q3.	In what manner is this permission codified and why was it codified?	X		X	
Q4.	Are there any informal or unwritten rules? If so, what is the nature of these rules and why do they exist?	X		X	
Q5.	Does the government delegate authority from the government as a whole to specific positions? If so, how is this done? (administration, boards, committees, businesses).	X		X	

ASSESSING THE FIRST NATIONS ACCOUNTABILITY FRAMEWORK

ACCOUNTABILITY

IIA. Dimension: Public Service Accountability – Transparency

Criteria: That citizens understand the method by which decisions are made on their behalf.

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government ensure citizens understand the manner by which government decisions are made on their behalf? If so, how is this done? – Constitutional and Law making; – Program policy level; – Financial management; – Conflict of Interest; – Loans to Band members; – Personnel– salary ranges, honoraria and travel.	X		X	
Q2.	Do any areas exist that citizens are not aware of the method by which decisions are made on their behalf? and Why?	X		X	
Q3.	What mechanisms are available to ensure transparency in decision-making?	X		X	

Note: Review mechanisms for transparency

ASSESSING THE FIRST NATIONS ACCOUNTABILITY FRAMEWORK

II.B. Dimension: Public Service Accountability – Disclosure

Criteria: That citizens are informed of government decisions and actions.

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government ensure that citizens are informed of government decisions (Informal and Formal)? If so, how is this done?	X		X	
Q2.	Do any areas exist whereby citizens are not informed of government decisions and actions and Why?	X		X	
Q3.	If yes to Q2, How are citizens aware of what information is protected versus information that is not?	X		X	
Q4.	What mechanisms or tools are available to ensure disclosure of information?	X		X	

Note: Review Mechanisms for disclosure

ASSESSING THE FIRST NATIONS ACCOUNTABILITY FRAMEWORK

IIC Dimension: Public Service Accountability – Redress

Criteria: That citizens can appeal government decisions that affect them individually and collectively.

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government ensure individuals can appeal government decisions?	X		X	
Q2.	If so, what bodies or people exist to hear grievances and how do they operate?	X		X	
Q3.	Does the government provide for "public scrutiny" of decisions and actions to ensure they are in the public interest?	X		X	
Q4.	If so, what bodies exist to provide for public scrutiny and how do they operate?	X		X	

Note: Review Terms of Reference for public bodies.

ASSESSING THE FIRST NATIONS ACCOUNTABILITY FRAMEWORK

IID Dimension: Fiscal Accountability

Criteria: That citizens are assured that public monies are protected.

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government ensure public monies are properly accounted for? If so, how is this done?			X	
Q2.	Does the government produce and disclose a budget?			X	
Q3.	Are there any areas whereby financial statements do not conform to Generally Accepted Accounting Principles? If so, what areas?			X	
Q4.	What controls are in place for debt (e.g. who approves expenditures)?			X	
Q5.	What was the First Nations 1995–1996 Audit Opinion and Indebtedness Ratio? (Past five years)?			X	

Note: Review budget, annual audit and financial policies.

Collect the Audit Opinions and Cumulative Surpluses/Deficit for past five years.

ASSESSING THE FIRST NATIONS ACCOUNTABILITY FRAMEWORK

IIE. Dimension: Programme and Process Accountability

Criteria: That information is useful to citizens in assessing government performance.

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government ensure that the information they provide to citizens is useful to these people in assessing government performance? If so, how is this done? – results; – process; and – inputs.	X		X	
Q2.	What criteria, if any, is applied when defining key indicators? – results; – process; and – inputs.	X		X	
Q3.	How is this information disseminated?	X		X	
Q4.	How do citizens comment on the adequacy of performance?	X		X	

Note: Examine indicators or key information.

INFLUENCING FACTORS

Issue 1: Does the demographic make-up of the community influence accountability?

No.	Question	Chief	CM	BM	Senior
Q1.	Do you think that there is a group based on their demographics that demands accountability more than any other?	X	X	X	X

Data to collect: On Reserve vs. off reserve; Women vs. Men; Young, middle-aged, senior; Bill C-31; and National Statistics.

Issue 2: Does culture as it relates to government elections and institutions influence accountability?

No.	Question	Chief	CM	BM	Senior
Q1.	How are elections conducted? – Indian Act or Custom – Form of government.	X		X	
Q2.	Does culture influence the election process? If so, how does it?	X	X	X	
Q3.	Does culture influence and how (formal and informal): – legitimacy of institutions; – authority provided from the people to the band; – openness in decision-making; – disclosing information; – ensuring fairness in decision-making; – ensuring protection of public monies; and – citizens assessing band performance.	X	X	X	X

Q4.	Does the government ensure community members are aware of community traditions? If so, how?	X	X
	– band operated school;		
	– percent of people speaking language.		

Data to collect: Percent of community speaking language.

Issue 3: Does the Political Will of the Chief and Council influence Accountability

No.	Question	Chief	CM	BM	Senior
Q1.	What role does the Chief play in ensuring accountability and what impact has this had in the community?		X	X	X
Q2.	What role does the Council play in ensuring accountability and what impact has this had in the community?	X		X	X
Q3.	What role does the Band Administrator play in ensuring accountability and what impact had this had in the community?	X	X		X

Issue 4: Does the training and experience of individuals in key positions influence accountability?

No.	Question	Chief	CM	BM	Senior
Q1.	What is your training and experience?	X	X	X	
Q2.	How has your training and experience helped you develop accountability structures?	X	X	X	
Q3.	Who is the financial controller and what is this person's role and training?			X	

Issue 5: Does stability in key government positions influence accountability?

No.	Question	Chief	CM	BM	Senior
Q1.	Do you think stability in government has an impact upon accountability? Why or why not?	X	X	X	X

Data to collect:

- Turnover of Chief and Council in past 10 years;
- Turnover of Band Administrator in past 10 years;
- Term of government;
- percent of eligible voters exercising their vote in last election; and
- National statistics on each.

Issue 6: Does the codification of laws and regulations influence accountability?

No.	Question	Chief	CM	BM	Senior
Q1.	Does the government codify (and why) the: <ul style="list-style-type: none"> - Constitution; - Financial Administration Act; and - Policies and Procedures. 	X		X	
Q2.	Does the government ensure they are not unduly complicated or vague? If so, how is this done?	X		X	

Note: Examine a sample of laws, regulations, policies and procedures to determine whether unduly complicated or vague.

Issue 7: Does the education level of the community influence accountability?

No.	Question	Chief	CM	BM	Senior
Q1.	Do you think that the education level of the community influences accountability? Why or why not?	X	X	X	X

Data to collect:

- Education level of the community; and
- National education level.

Issue 8: Does the existence of government businesses influence accountability?

No.	Question	Chief	CM	BM	Senior
Q1.	Does the community have band businesses and what is that nature of them?	X	X	X	
Q2.	Does the community view revenues from band businesses differently than government transfers? Why?	X	X	X	
Q3.	How are profits from band businesses spent?	X	X	X	

Data to collect:

- Number of band businesses; and
- Percent of government transfers to total revenue.

Interview with Chief

Name:
Band
Date:

RA Responsibility – Legitimacy

RA-Q3. Does the government ensure that the community has input to the decision-making process? If so, how is this done?

RB Responsibility – Authority

RB-Q1. Does the government received permission from the people to act on their behalf in certain jurisdictions? If so, how is this done?

RB-Q2. What areas, if any, does the government not have the authority to act on the people's behalf?

RB-Q3. In what manner is this permission codified and why was it codified?

RB-Q4. Are there any informal or unwritten rules? If so, what is the nature of these rules and why do they exist?

RB-Q5. Does the government delegate authority from the government was a whole to specific positions? If so, how is this done? (administration, boards, committees, businesses).

AA.1 Public Service Accountability – Transparency

AA.1-Q1. Does the government ensure citizens understand the manner by which government decisions are made on their behalf? If so, how is this done?

- Constitutional and Law making;
- Program policy level;
- Financial management;
- Conflict of Interest;
- Loans to Band members;
- Personnel- salary ranges, honoraria and travel.

AA.1-Q2. Do any areas exist that citizens are not aware of the method by which decisions are made on their behalf and Why?

AA.1–Q3. What mechanisms are available to ensure transparency in decision-making?

AA.2 Public Service Accountability – Disclosure

AA.2–Q1. Does the government ensure that citizens are informed of government decisions (Informal and Formal)? If so, how is this done?

AA.2–Q2. Do any areas exist whereby citizens are not informed of government decisions and actions and Why?

AA.2–Q3. If yes to Q2, how are citizens aware of what information is protected versus information that is not?

AA.2–Q4. What mechanisms or tools are available to ensure disclosure of information?

AA.3 Public Service Accountability – Redress

AA.3–Q1. Does the government ensure individuals can appeal government decisions?

AA.3–Q2. If so, what bodies or people exist to hear grievances and how do they operate?

AA.3–Q3. Does the government provide for "public scrutiny" of decisions and actions to ensure they are in the public interest?

AA.3–Q4. If so, what bodies exist to provide for public scrutiny and how do they operate?

AC Programme and Process Accountability

AC–Q1. Does the government ensure that the information they provide to citizens is useful to these people in assessing government performance? If so, how is this done?

- results;
- process; and
- inputs.

- AC-Q2. What criteria, if any, is applied when defining key indicators?
- results;
 - process; and
 - inputs.
- AC-Q3. How is this information disseminated?
- AC-Q4. How do citizens comment on the adequacy of performance?

INFLUENCING FACTORS

Demographic

- I1-Q1. Do you think that there is a group based on their demographics that demands accountability more than any other?
- On Reserve vs. Off reserve
 - Women vs. Men
 - Young, middle-aged, senior
 - Bill C-31

Cultural/Political

- I2-Q1. How are elections conducted?
- (IA-Q1)
- Indian Act or Custom
 - Form of government
- I2-Q2. Does culture influence the election process? If so, how does it?
- (IA-Q1) (Any other influences?)
- I2-Q3. Does culture influence and how?
- (IA-Q2)
- (IA-Q3)
- legitimacy of institutions;
 - authority provided from the people to the band;
 - openness in decision-making;
 - disclosing information;
 - ensuring fairness in decision-making;
 - ensuring protection of public monies; and
 - citizens assessing band performance.
- I2-Q4. Does the government ensure community members are aware of community traditions? If so, how is this done?
- band operated school;
 - percent of people speaking language.

I3–Q2. What role does the Council play in ensuring accountability and what impact has this had in the community?

I3–Q3. What role does the Band Administrator play in ensuring accountability and what impact had this had in the community?

Capacity

I4–Q1. What is your training and experience?

I4–Q2. How has your training and experience helped you develop accountability structures?

I5–Q1. Do you think stability in government has an impact upon accountability? Why or why not?

I6–Q1. Does the government codify (and why) the:

- Constitution;
- Financial Administration Act; and
- Policies and Procedures

I6–Q2. Does the government ensure they are not unduly complicated or vague? If so, how is this done?

Socio-economic

I7–Q1. Do you think that the education level of the community influences accountability? Why or why not?

I8–Q1. Does the community have band businesses and what is that nature of them?

I8–Q2. Does the community view revenues from band businesses differently than government transfers? Why?

I8–Q3. How are profits from band businesses spent?

INTERVIEW WITH BAND ADMINISTRATOR

Name:

Band

Date:

RA Responsibility – Legitimacy

RA–Q3. Does the government ensure that the community has input to the decision–making process? If so, how is this done?

RB Responsibility – Authority

RB–Q1. Does the government received permission from the people to act on their behalf in certain jurisdictions? If so, how is this done?

RB–Q2. What areas, if any, does the government not have the authority to act on the people's behalf?

RB–Q3. In what manner is this permission codified and why was it codified?

RB–Q4. Are there any informal or unwritten rules? If so, what is the nature of these rules and why do they exist?

RB–Q5. Does the government delegate authority from the government as a whole to specific positions? If so, how is this done?
(administration, boards, committees, businesses).

AA.1 Public Service Accountability – Transparency

AA.1–Q1. Does the government ensure citizens understand the manner by which government decisions are made on their behalf? If so, how is this done?

- Constitutional and Law making;
- Program policy level;
- Financial management;
- Conflict of Interest;
- Loans to Band members;
- Personnel– salary ranges, honoraria and travel.

AA.1–Q2. Do any areas exist that citizens are not aware of the method by which decisions are made on their behalf and Why?

AA.1–Q3. What mechanisms are available to ensure transparency in decision-making?

AA.2 Public Service Accountability – Disclosure

AA.2–Q1. Does the government ensure that citizens are informed of government decisions (Informal and Formal)? If so, how is this done?

AA.2–Q2. Do any areas exist whereby citizens are not informed of government decisions and actions and Why?

AA.2–Q3. If yes to Q2, how are citizens aware of what information is protected versus information that is not?

AA.2–Q4. What mechanisms or tools are available to ensure disclosure of information?

AA.3 Public Service Accountability – Redress

AA.3–Q1. Does the government ensure individuals can appeal government decisions?

AA.3–Q2. If so, what bodies or people exist to hear grievances and how do they operate?

AA.3–Q3. Does the government provide for "public scrutiny" of decisions and actions to ensure they are in the public interest?

AA.3–Q4. If so, what bodies exist to provide for public scrutiny and how do they operate?

AB Fiscal Accountability

AB–Q1. Does the government ensure public monies are properly accounted for? If so, how is this done?

AB–Q2. Does the government produce and disclose a budget?

AB–Q3. Are there any areas whereby financial statements do not conform to Generally Accepted Accounting Principles? If so, what areas?

AB–Q4. What controls are in place for debt (e.g. who approves expenditures)?

- AB–Q5. What was the First Nations 1995–1996 Audit Opinion and Indebtedness Ratio? (Past five years)?

AC Programme and Process Accountability

- AC–Q1. Does the government ensure that the information they provide to citizens is useful to these people in assessing government performance? If so, how is this done?
- results;
 - process; and
 - inputs.
- AC–Q2. What criteria, if any, is applied when defining key indicators?
- results;
 - process; and
 - inputs.
- AC–Q3. How is this information disseminated?
- AC–Q4. How do citizens comment on the adequacy of performance?

INFLUENCING FACTORS**Demographic**

- I1–Q1. Do you think that there is a group based on their demographics that demands accountability more than any other?
- On Reserve vs. Off reserve
 - Women vs. Men
 - Young, middle-aged, senior
 - Bill C–31

Cultural/Political

- I2–Q1. How are elections conducted?
- (IA–Q1)
- Indian Act or Custom
 - Form of government
- I2–Q2. Does culture influence the election process? If so, how does it?
- (IA–Q1) (Any other influences?)

- I2-Q3. How does culture influence and how?
 (IA-Q2) – legitimacy of institutions;
 (IA-Q3) – authority provided from the people to the band;
 – openness in decision-making;
 – disclosing information;
 – ensuring fairness in decision-making;
 – ensuring protection of public monies; and
 – citizens assessing band performance.
- I2-Q4. Does the government ensure community members are aware of community traditions? If so, how is this done?
 – band operated school;
 – percent of people speaking language.
- I3-Q1. What role does the Chief play in ensuring accountability and what impact has this had in the community?
- I3-Q2. What role does the Council play in ensuring accountability and what impact had this had in the community?

Capacity

- I4-Q1. What is your training and experience?
- I4-Q2. How has your training and experience helped you develop accountability structures?
- I4-Q3. Who the financial controller and what is this person's role and training?
- I5-Q1. Do you think stability in government has an impact upon accountability? Why or why not?
- I6-Q1. Does the government codify (and why) the:
 – Constitution;
 – Financial Administration Act; and
 – Policies and Procedures
- I6-Q2. Does the government ensure they are not unduly complicated or vague? If so, how is this done?

Socio-economic

- I7-Q1. Do you think that the education level of the community influences accountability?
- I8-Q1. Does the community have band businesses and what is that nature of them?
- I8-Q2. Does the community view revenues from band businesses differently than government transfers? Why?
- I8-Q3. How are profits from band businesses spent?

INTERVIEW WITH COUNCILLOR

Name:
Band
Date:

RA Responsibility – Legitimacy

RA–Q3. Does the government ensure that the community has input to the decision-making process? If so, how is this done?

INFLUENCING FACTORS

Demographic

I1–Q1. Do you think that there is a group based on their demographics that demands accountability more than any other?

- On Reserve vs. Off reserve
- Women vs. Men
- Young, middle-aged, senior
- Bill C–31

Cultural/Political

I2–Q2. Does culture influence the election process? If so, how does it?
(IA–Q1) (Any other influences?)

I2–Q3. Does culture influence government institutions and how?
(IA–Q2) – legitimacy of institutions;
(IA–Q3) – authority provided from the people to the band;
 – openness in decision-making;
 – disclosing information;
 – ensuring fairness in decision-making;
 – ensuring protection of public monies; and
 – citizens assessing band performance.

I3–Q1. What role does the Chief play in ensuring accountability and what impact has this had in the community?

I3–Q3. What role does the Band Administrator play in ensuring accountability and what impact has this had in the community?

Capacity

- I4-Q1. What is your training and experience?
- I4-Q2. How has your training and experience helped you develop accountability structures?
- I5-Q1. Do you think stability in government has an impact upon accountability? Who or why not?

Socio-economic

- I7-Q1. Do you believe that the education level of the community influences accountability?
- I8-Q1. Does the community have band businesses and what is that nature of them?
- I8-Q2. Does the community view revenues from band businesses differently than government transfers? Why?
- I8-Q3. How are profits from band businesses spent?

INTERVIEW WITH SENIOR OFFICER

Name:

Band

Date:

RA Responsibility – Legitimacy

RA-Q3. Does the government ensure that the community has input to the decision-making process? If so, how does it?

INFLUENCING FACTORS

Demographic

I1-Q1. Do you think that there is a group based on their demographics that demands accountability more than any other?

- On Reserve vs. Off reserve
- Women vs. Men
- Young, middle-aged, senior
- Bill C-31

Cultural/Political

I2-Q3. Does culture influence government institutions and how?

(IA-Q2) - legitimacy of institutions;

(IA-Q3) - authority provided from the people to the band;

 - openness in decision-making;

 - disclosing information;

 - ensuring fairness in decision-making;

 - ensuring protection of public monies; and

 - citizens assessing band performance.

I3-Q1. What role does the Chief play in ensuring accountability and what impact has this had in the community?

I3-Q2. What role does the Council play in ensuring accountability and what impact had this had in the community?

I3-Q3. What role does the Band Administrator play in ensuring accountability and what impact had this had in the community?

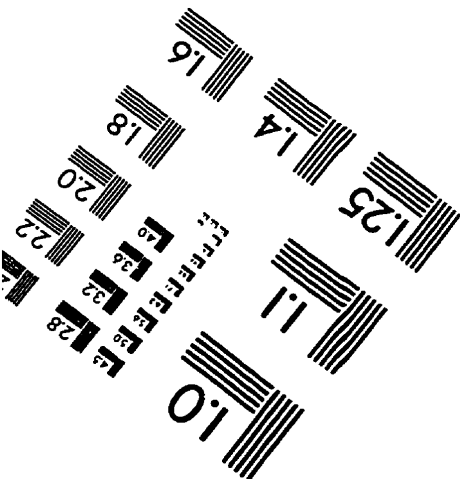
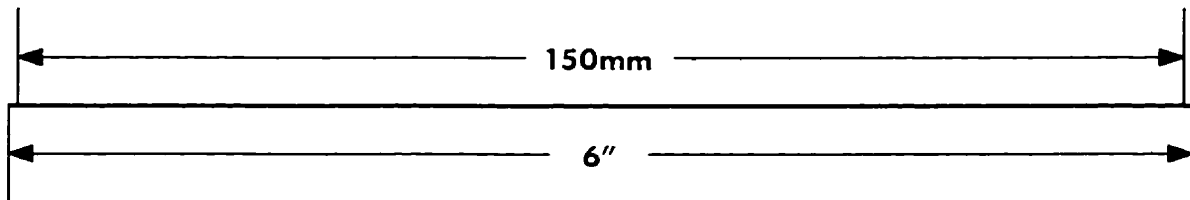
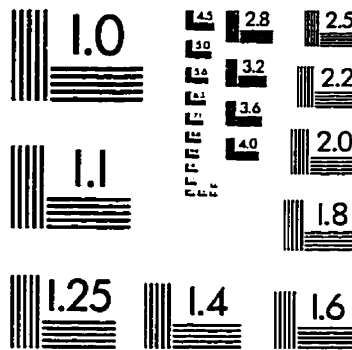
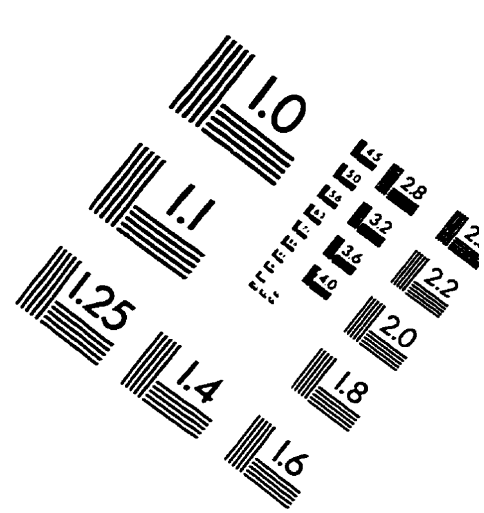
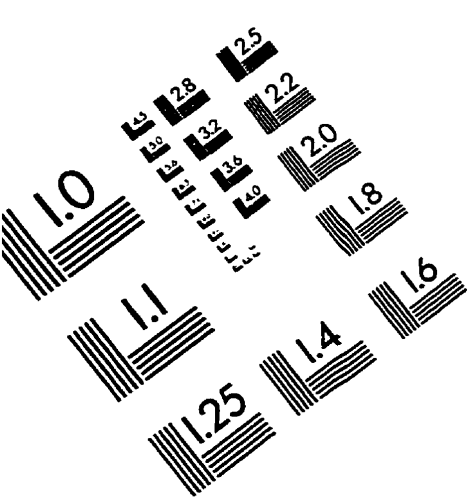
Capacity

I5-Q1. Do you think stability in government has an impact upon accountability? Why or why not?

Socio-economic

I7-Q1. Do you think that the education level of the community influences accountability?

IMAGE EVALUATION TEST TARGET (QA-3)



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