



**MÉTIS NATION**  
BRITISH COLUMBIA

# FINANCIAL REVIEW REPORT

Fraser Valley Métis Association

MNBC Finance Internal Audit, Risk and Compliance  
Division

May 27, 2025 (Updated Sept 3, 2025)



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## LAND ACKNOWLEDGEMENT

Our work takes place on the unceded territories of the Semiahmoo, Katzie, Kwikwetlem, Kwantlen, and Qayqayt First Nations and treaty lands of the Tsawwassen First Nations. We respectfully acknowledge their stewardship of this land since time immemorial. In addition, MNBC recognizes the 39 Métis Chartered Communities we serve across British Columbia.



## 1. EXECUTIVE SUMMARY

The financial review was conducted to assess whether the funds disbursed to Fraser Valley Métis Association (FVMA) by Métis Nation British Columbia (MNBC), were used in accordance with the intended funding objectives. The aim was to determine whether the expenditures were used responsibly, transparently, and in alignment with the expectations set out in the funding terms. The financial review covered a period between December 1, 2023, to March 24, 2025, based on the last documentation provided by FVMA. This was the first external financial review conducted for FVMA.

FVMA is a non-profit, volunteer-driven organization that represents and serves Métis citizens in the Fraser Valley region of British Columbia. As a chartered community under MNBC, FVMA is governed by a volunteer Board of Directors and is committed to promoting Métis culture, identity, and community well-being. Its mandate includes strengthened Métis identity and community through cultural programming, events, and services.

The following key themes summarize the findings along with the best practices for improvement:

### Cross-Funding Stream Use of Invoices and Reimbursement Irregularities

**Finding 8.1:** One invoice was referenced for two conflicting purposes – reimbursement for gift for participants under an event and revenue generation in another.

**Best practice:** Reinforce pre-disbursement review procedures to ensure reimbursed expenses are tied exclusively to the funded initiative.

**Finding 8.2:** Supporting documentation referenced another grant, making it unclear whether the reimbursed expense was tied to MNBC's funding.

**Best practice:** Reconcile payments under FVMA's Cheuyer (Music Spoons) Program and ensure future claims clearly align with the correct funding source.

**Finding 8.3:** Funds from BigFoot Moccasin were deposited into a shared account, limiting transparency and traceability.

**Best practice:** Open separate accounts for different funding sources or maintain detailed sub-ledges to clearly track spending.



**Finding 8.4:** No evidence was provided to confirm whether pre-paid services were refunded or transferred to another party when not fulfilled.

**Best practice:** If it is not already in place, develop refund procedures and require documentation to confirm recovered funds or service replacements for traceability.

**Finding 8.5:** Services were committed to before funding approval had been confirmed.

**Best practice:** Establish contingency plans to manage commitments when funding has not yet been approved.

## Ineligible or Misaligned Expenses

**Finding 8.6:** Reimbursements claimed for facility fees that were later identified as an in-kind donation for unrelated purposes.

**Best practice:** Establish clear expense eligibility guidelines and ensure that reimbursement claims align with the approved use of funds.

**Finding 8.7:** Sponsorship was provided to an individual who did not meet eligibility criteria, with limited rationale for out-of-province support.

**Best practice:** Implement a pre-approval process for out-of-province funding and ensure alignment with applicable funding terms and agreements.

## Gaps in Internal Controls and Approvals

**Finding 8.8:** Lost receipt forms were signed by the same individuals who authorized the expenditures.

**Best practice:** Declarations for lost receipts should be signed and submitted within a reasonable timeframe and the individual declaring the lost receipt is not the same person authorizing it.

**Finding 8.9:** Inconsistent or missing supporting documentation was noted across various transactions, including absent payee details and itemized costs.

**Best practice:** Strengthen internal controls by requiring standardized documentation for all expenses, including detailed receipts and payee information.



**Finding 8.10:** The individual initiating the payment also signed as an authorized signer.

**Best practice:** Update the two-signer policy to explicitly prohibit individuals from authorizing payments to which they initiate and from which they benefit.

**Finding 8.11:** A potential conflict of interest was noted in the approval of payments involving individuals known to the approvers.

**Best practice:** Establish a process requiring approvers to formally declare and step back from decisions where real or perceived conflict of interest may exist.

**Finding 8.12:** Cash was used for certain expenditures, despite no record of withdrawals from the bank statement.

**Best practice:** Limit reliance on cash and prioritize e-transfers or cheques. Maintain a consistent and traceable paper trail for all disbursements, especially when cash or third-party intermediaries are used.

## Delayed or Outstanding Community Funding Reports

**Finding 8.13:** Several community funding reports remain outstanding, and no designated party remains to address outstanding reporting obligations.

**Best practice:** Establish a contingency plan to ensure timely and compliant reporting to MNBC in the event of changes its governance or leadership capacity.

**Finding 8.14:** Multiple reports were submitted after the established reporting deadlines outlined in the funding communications, limiting the ability to conduct timely oversight.

**Best practice:** Establish internal systems that prioritize meeting reporting deadlines.

**Finding 8.15:** Incomplete reporting and missing documentation for one funding stream made alignment with funding criteria unclear.

**Best practice:** Ensure all reports include complete supporting documentation to demonstrate alignment with funding terms.



## Honoraria Practices and Governance Alignment

**Finding 8.16:** Board remuneration was issued without prior approval at the AGM.

**Best practice:** Amend bylaws to require AGM approval for board compensation and authorize a modest cap to ensure transparency and accountability.

## Annual General Meeting (AGM) Not Held

**Finding 8.17:** FVMA did not hold an Annual General Meeting (AGM) as required by their bylaws.

**Best practice:** Ensure AGMs are held in accordance with the bylaws to maintain transparency and meet governance obligations.

*(Finding 8.18 removed)*

## Data Breach Transparency

**Finding 8.19:** Former board members retained access to sensitive banking information due to delayed removal by the financial institution.

**Best practice:** Although not assessed as part of this review, FVMA is encouraged to continue maintaining transparency and to periodically review and confirm signer information with the financial institution to help reduce the risk of similar incidents and maintain oversight.

While several documents and supporting materials were provided, key records remain outstanding. Several follow-up queries submitted during the review were not addressed prior to the board's resignation, limiting the ability to obtain further clarification. The delay in timely documentation and incomplete responses hindered a comprehensive assessment.

The financial review outlines opportunities for FVMA to strengthen its financial practices, particularly to maintain compliance and promote improved accountability for any potential funding arrangement. Corrective action should be directed toward addressing areas of risk to protect FVMA from financial and reputational harm. Best practices should be implemented in a way that supports capacity building, cultural safety, and the long-term self-determination of the community. Future support should incorporate both compliance requirements and system improvements that reflect established Métis governance structures and identified community priorities.



## 2. INTRODUCTION

The objective of this financial review was to assess whether the funds provided by MNBC were managed responsibly and applied toward the programs and objectives for which they were allocated. The review focused on verifying expenditures, evaluating internal controls, and identifying any potential risks or inconsistencies in financial practices. Supporting documentation, financial records, and responses from FVMA were examined to form a basis of the findings, observations and best practices in this report.

FVMA is volunteer-driven, non-profit organization serving Métis citizens across the Fraser Valley region of British Columbia. As a chartered community of MNBC, FVMA operates under the direction of a volunteer Board of Directors and plays a key role in advancing Métis cultural identity, engagement, and service delivery at the regional level.

Funding provided by MNBC supports a broad range of initiatives, including organizational capacity building, governance development, and cultural programming. These initiatives are designed to benefit the diverse community demographics by incorporating activities such as cultural workshops, youth programs, artisan markets, and community gatherings.

## 3. SCOPE AND LIMITATIONS

This financial review focuses solely on transactions and activities associated with funds issued by MNBC. Any external revenue sources, deposits, or unrelated funding streams were outside the scope of this review and were not examined for verification. The following limitations were identified during the process:

- The resignation of FVMA's board during the review period, which impacted the ability to obtain clarification or follow-up documentation.
- Outstanding responses to formal clarification requests submitted via email.
- Missing or incomplete supporting documentation for several transactions.
- Inability to confirm internal policies and procedures in place at the time of certain financial decisions.
- A data breach was publicly disclosed by FVMA during the review period.
- Payroll records were not part of the funding disbursed by MNBC and therefore not examined.
- No review of financial sustainability was conducted.





- No formal policies and copies of agreements related to the disbursements were not available for review.

As a result, findings are based solely on the information and documentation available at the time of the review and may not reflect a comprehensive picture of FVMA's financial activities.

## 4. METHODOLOGY

The financial review focused on reconciling the financial documentation provided by FVMA with MNBC's internal disbursement records. This included reviewing financial records such as invoices, expense submission forms, receipts, bank statements, funding reports, FVMA website and supporting materials provided by FVMA. Transactions were examined to confirm whether the funds disbursed during the review period were used for their intended purpose and aligned with the terms of the funding specified in the Métis Chartered Community funding announcement emails. The review also considered any relevant internal policies and correspondence submitted during the process. Clarification requests were issued formally by email throughout the review. While some documents and responses were received, a number remain outstanding. As the board resigned during the financial review, further clarification on several items could not be obtained, which limited the ability to complete full verification in those areas.

## 5. STATEMENT OF ASSURANCE

To maintain objectivity and impartiality, the review has been conducted independently and without preconceptions, ensuring accurate and fair assessment of financial practices. The conclusions were based on a comparison of the situations as they existed at the time of the review with the established criteria.

## 6. DISCLAIMER

This report is based on the documentation submitted by FVMA up to March 24, 2025. At the time of the financial review, FVMA's board of directors formally resigned on March 27, 2025. As a result, certain outstanding queries and documentation requests remain unresolved and could not be addressed prior to the conclusion of this report.

This report is therefore based solely on the information made available up to the date of the final submission and reflects findings identified as of that point. No follow-up actions could be taken with the previous board, and FVMA has not provided a formal contact for ongoing queries related



to this review. Several items remain outstanding or unclarified, and this has been reflected in the relevant sections of this report.

## 7. DISBURSEMENT SUMMARY

The total MNBC disbursements under review amount to \$99,021.20 for the period from June 1, 2023, to March 24, 2025:

**Regular Disbursements:** \$23,071.20 was distributed within the review period. These transactions are reflected in the bank statement provided.

**Disbursements Prior to Bank Statements:** \$40,500 was disbursed prior to the bank statement provided December 1, 2023. These transactions were not reflected in the bank statement provided and not all supporting documentation has been submitted for review.

**Outstanding Reports:** \$35,450 in disbursements remain outstanding and no funding reports and supporting documentation were submitted for review.

**Appendix I** includes a chart indicating whether the disbursed amounts align with the intended objectives. It is categorized as aligned, not aligned or underdetermined. The reasoning behind each classification is provided below the chart.

## 8. DETAILED FINDINGS, OBSERVATIONS, AND BEST PRACTICES

This section outlines key observations and findings identified during the financial review of MNBC's funding provided to FVMA. Best practices to address each observation are included directly below each finding. The transactions reviewed did not include details on external funding sources beyond those provided by MNBC.

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### CROSS-FUNDING STREAM USE OF INVOICES AND REIMBURSEMENT IRREGULARITIES

#### 8.1 SINGLE INVOICE REFERENCED FOR MULTIPLE CONFLICTING PURPOSES

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An invoice (BFM2024-002) for \$1,200, initially submitted under the VYPER and FVMA Métis Night, was reimbursed based on documentation stating it was used to purchase gifts for participants. However, the same invoice was referenced by FVMA as a source of generated



revenue totalling \$3,376 as part of FVMA's Cheuyer (Music Spoons) program. It has been acknowledged that the difference in revenue was earned from non-MNBC funds. Funding should be used in accordance with the intended purpose outlined in the funding agreement or agreed terms, and documentation submitted for reimbursement should accurately reflect the expense.

Supporting documentation indicates that FVMA submitted an invoice for reimbursements under the category of supplies for participant gifts, which was approved and reimbursed from the Ministry of Education. Subsequent review identified that the same invoice was also used in connection with FVMA's Cheuyer (Music Spoons) Program, conducted during the existing weekly sessions of D.R.U.M.C. and FVMA's Métis Fiddle lessons. The overlapping use of the invoice may be attributable to limited internal financial controls and segregation of activities between government funded and FVMA's revenue generated programs. It is unclear if FVMA has internal control processes to prevent cross-referencing of expenditures for multiple purposes. There is a risk that the same expense may have been claimed or reported twice under separate justifications, compromising financial transparency. The dual use of the reimbursed invoice introduces a risk that government funds may have been applied to activities outside of the scope of funding. This could represent non-compliance with the agreement terms and subject FVMA and MNBC to:

- Potential recovery of funds.
- Reputational and programmatic risk.
- Challenges in demonstrating appropriate use of public funds in the event of external audit or review.

## BEST PRACTICE

FVMA should strengthen financial controls related to the segregation of the program costs and ensure alignment with funding agreements or agreed terms. FVMA should also consider reinforcing pre-disbursement review procedures to ensure all reimbursed funds are tied exclusively to the funded initiative. Where appropriate, the community should pursue recovery of funds or corrective action if non-compliance is confirmed.



## 8.2 UNCLEAR FUNDING SOURCE

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FVMA provided an e-transfer confirmation for an honorarium of \$1,000 to an individual making customized music spoon ribbon bags for FVMA's Cheuyer (Music Spoons) Program. The confirmation message referenced a different grant, but when asked, FVMA confirmed that the payment was made using funds provided by MNBC. It is noted on the next board meeting agenda for review but could not be confirmed due to the board's resignation. The individual was paid using the funding from UPIP 2023; however, the documentation was unclear and inconsistent regarding the funding source. Program funding must be traceable to the approved initiative, with clear and accurate supporting documentation. Expenses should align with the approved use and should not originate from or benefit other unrelated grants.

There may be limited oversight or standardized procedures for ensuring that payments are consistently documented with accurate funding references. The absence of clear accounting controls tied to specific grants can lead to inconsistent or inaccurate funding references, increasing the risk of misreporting. This may result in difficulties demonstrating compliance with funding requirements, which could lead to challenges during reviews, potential reputational risks, or repayment obligations if funds were not used as intended.

### BEST PRACTICE

To reconcile all payments under FVMA's Cheuyer's (Music Spoons) Program and confirm funding source for each. Consider enhancing funder review processes for documentation submitted in future disbursement requests align with the appropriate funder and grant.

## 8.3 OVERLAP BETWEEN PARENT AND ACQUIRED ENTITIES

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FVMA acquired BigFoot Moccasin on February 26, 2024<sup>1</sup>, but continues to use the same bank account for all funding activities. When asked for clarification, FVMA planned on hiring an accountant but cited delays due to the Senate Action No. 187, the data breach and MNBC's financial review. FVMA indicated that funds are tracked separately with an Excel template. As the

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<sup>1</sup> This observation is included for context only and was not examined as part of the financial review scope. No additional procedures were performed to verify the circumstances or impacts described. With the resignation of the board, it is unclear who is currently designated for overseeing the business activities for BigFoot Moccasin. It is undetermined whether there was a formal transition or succession plan implemented at the time of acquisition. This could lead to disruption in business operations and reputational damage to FVMA as the acquiring entity.



template may contain other funders, no documentation was provided to support this, nor was this requested for review. Two reimbursed invoices totalling \$2,650 were submitted after the acquisition under the VYPER and FVMA Métis Night event. Funding must be accounted for separately to ensure expenditures are traceable to the appropriate program and to avoid potential co-mingling of funds.

There is an absence of a requirement to establish separate banking or ledger controls following an acquisition. Difficulties may arise in verifying that funds were spent exclusively on eligible activities under the funding provided by MNBC. The acquisition of the company is out of the scope of this review.

## BEST PRACTICE

FVMA should open a separate account to facilitate transparency and distinguish transactions between entities following the acquisition. Additionally, FVMA should potentially consider undergoing an annual financial audit with a qualified chartered accountant and formalizing this requirement within its bylaws to strengthen financial oversight and accountability<sup>2</sup>.

### 8.4 REIMBURSED PAYMENT FOR UNFULFILLED SERVICES

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A prepayment of \$500 was made to a former board member for food services related to the VYPER and FVMA Métis Night held on March 13, 2024. However, the e-transfer confirmation stated the payment was for VYPER's increased need of food services for the months of February and March 2024. When asked for clarification, FVMA confirmed the service was not fulfilled, and the school district<sup>3</sup> arranged a replacement vendor at no additional cost. There is no evidence to confirm whether the original payment was repaid to FVMA or forwarded to the catering vendor. Despite the service being unfulfilled, the cost was included in the Summary of Expenditures. Although, unrelated to this claim there is uncertainty whether food services were provided for the requested months. Claims on the Summary of Expenditures must be supported by adequate

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<sup>2</sup> To ensure business continuity and regulatory compliance, FVMA should distinguish who is designated for the day-to-day operations and strategic decisions of BigFoot Moccasin. If its part of the new leadership, when onboarding the new board, ensure that they are aware of additional duties and develop a succession plan to lead BigFoot Moccasin going forward.

<sup>3</sup> This observation is included for context only and was not examined as part of the financial review scope. The former board member, served as the Education Representative, resigned from the board on the same day the event took place. This individual also worked at the Abbotsford School District.



documentation to verify the goods and services delivered. Payments for services not rendered should be reimbursed or appropriately traced to ensure financial accountability.

It is undetermined whether FVMA has guidelines in place regarding financial controls to recover prepayments when services are not delivered. There is no evidence of repayment from the original recipient or documentation confirming transfer of funds. Expenditures reimbursed must reflect actual services rendered and be supported by consistent and traceable documentation. Funds may have been claimed for ineligible expenses, specifically for services that were not delivered or for an unrelated claim. There is a potential risk that funds were disbursed without corresponding services being provided and with no evidence of repayment.

## BEST PRACTICE

FVMA should ensure only completed and documented services are included in funding claims. A process should be established to verify eligibility prior to submission for reimbursements to MNBC and to recover any payments related to unfulfilled services.

### 8.5 SERVICE COMMITMENTS MADE PRIOR TO FUNDING APPROVAL

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In multiple cases, FVMA committed to delivering services before funding had been formally approved. For instance, a funding disbursement of \$3,000 was made on June 6, 2023, to support National Indigenous People's Day (NIPD). FVMA demonstrated using the funds to compensate an individual for D.R.U.M.C. Knowledge Sharing services delivered over a seven-month period, from January to July 2023, with payment issued to that individual on July 17, 2023. Event-based funding is expected to support expenses directly related to the approved event scope and timeline. The use of funds outside the intended purpose or timeframe may not comply with program guidelines. Funds should be used to activities that occur after formal approval to ensure compliance with funding requirements and promote responsible financial planning. Additionally, funds were not to be used to bridge funding gaps in other programs or as advance funding activities not yet approved.

FVMA was unable to clarify how expenses incurred prior to the funding approval were financed or why the funding was used to cover a broader service period. When clarification was requested, FVMA indicated that more time is needed to review due to medical leave and scheduling conflicts. It remains unclear how the individual would have been compensated if funding had not been



approved or how these activities were adapted to include a connection to NIPD which was on June 21, 2023. The disbursement may have enabled reimbursement for a pre-existing commitment made without assurance of funding approval. Using event-specific funds to support multi-month activities may not clearly align with the stated objectives or the scope of the funding. No further clarification could be obtained due to the resignation of the board. Pre-approved spending without documentation of interim funding sources increases the risk that other government or unrelated funds were used inappropriately. It also makes it difficult to verify that expenditures were solely aligned with the approved program scope.

## BEST PRACTICE

If not compliant consider fund recovery for ineligible pre-approved costs. All disbursements should provide clear documentation for any expenditures that span for periods prior to approval, with exceptions subject to formal justification and documented review. Commitments made prior to approval should be supported by contingency plans in case funding is not granted.

**Appendix II** presents an overview of cross-stream fund allocations and identifies any reimbursement irregularities observed.

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## INELIGIBLE OR MISALIGNED EXPENSES

### 8.6 INELIGIBLE EXPENSE CLAIMED FOR REIMBURSEMENT

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Two separate claims were submitted for reimbursement for renting facility space at a school gymnasium. In both cases, FVMA clarified that a donation of \$10,000 was provided in lieu of a formal rental payment and that no payment was made for the space. The events were held at Mamele'awt Indigenous Education Centre where FVMA maintains a satellite office.

- safeTALK Workshop: \$600 invoice for events held on January 7 and 28, 2024.
- VYPER and FVMA Métis Night: \$750 cash receipt for event held on March 13, 2024.

Supporting documents included a letter from the Abbotsford School District and a cheque dated February 27, 2024, confirming the donation. However, the letter indicated that the funds supported kitchen renovations, which is not related to the facility rental. A review of the bank statements provided did not show any payment to the school for these facility fees, and the submitted cash receipt does not reflect an actual exchange of cash. Additionally, amendments to the invoice and





cash receipt occurred several months after the original claim submissions – one to revise the term from ‘rent’ to ‘facility fees’ and the other to remove the reference to School District #34 Enhancement Agreement. When asked for clarification, FVMA initially advised to disregard the school agreement. Upon further inquiry regarding the timing of the amendment, FVMA expressed it related to the in-kind arrangement with the school. Expenses reimbursed under the funding agreement must be supported by accurate documentation that reflects the nature of the cost. Reimbursements should apply to eligible, incurred expenses aligned with the approved budget and event activities.

The space at the school gymnasium was inaccurately recorded as a reimbursable facility rental rather than an in-kind arrangement with the school district. It is unclear whether the rent is capped at the specified amount, the timeframe for the in-kind arrangement<sup>4</sup> or if the donation was drawn from any portion of the funds provided by MNBC. The documentation and classification of expenses did not reflect the true nature of the expenditure. As a result, the expenses were misrepresented and are deemed ineligible under the current funding criteria. It is noted that had the expenses been appropriately classified and documented, it may have aligned with the intended purpose of funding. The use of inconsistent or inaccurate supporting documentation increases the risk of misclassification of expenses and weakens the reliability of financial reporting<sup>5</sup>.

See **Appendix III** for reference to the school’s letter, donation cheque, and cash receipt.

## BEST PRACTICE

Reimbursement claims should be supported by clear and accurate documentation demonstrating that the expenses were incurred as described and are eligible under the funding agreement. Claims involving donated or in-kind services should be excluded from reimbursement unless explicitly allowed and documented accordingly.

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<sup>4</sup> FVMA reference School District #34 Enhancement Agreement. This was not provided for review, however, may provide details regarding the in-kind arrangement with the school district.

<sup>5</sup> It was noted that a board member involved governing FVMA is also employed by the school district that provided the venue. While this does not necessarily indicate a conflict of interest, transparency around the nature of the in-kind arrangement is important. No documentation was provided to indicate whether this affiliation was disclosed.





## 8.7 LIMITED RATIONALE FOR SPONSORSHIP

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An expense of \$500 was processed on March 12, 2024, for a sponsorship related to bussing for a sports initiative in Quebec. The payment was issued to Chief Dan George Middle School directly for an individual whose full identity was not initially disclosed. FVMA has indicated that the individual was referred by MNBC, however, citizenship has confirmed the individual is not a MNBC citizen. One of the signers of the cheque was the Education Representative who resigned the following day. The DRIPA Action Plan (2022-2027) supports sports initiatives under Theme 4, however, it is uncertain whether out of province initiatives are permitted. Supporting documentation must clearly demonstrate how activities, especially those occurring out-of-province, align with the approved funding terms, disclose payee identity and citizenship status, if applicable.

FVMA did not provide sufficient information to justify the expense or clarify the individual was eligible under the terms of the funding. Referral pathways were not recorded and the nature of the expense required additional context due to supporting an out-of-province sponsorship and citizen status. The absence of supporting documentation and clarity regarding the individual's identity may affect the credibility of the funding report, particularly when the individual is not identified as Métis and the funding is intended to support Métis Chartered Communities.

### BEST PRACTICE

Implement a documented pre-approval process for out-of-province expenses to ensure they align with funding objectives that includes an appropriate justification and supported by complete documentation before reimbursement. This helps maintain transparency and compliance with funding terms.

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## GAPS IN INTERNAL CONTROLS AND APPROVALS

### 8.8 MISSING OR LOST RECEIPTS

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Reimbursement claims were submitted without full supporting documentation. In several instances, missing receipts were replaced with a signed Lost Receipt Form. While this process is acceptable under certain circumstances, the forms were submitted during the financial review period well after the original events occurred. All expenditures, including reimbursements should be supported by original receipts or clear evidence of the transaction and be authorized by



individuals not directly involved in the payment. Acceptable evidence may include dated bank transactions screenshots, vendor names, amounts, clear explanation of the expense and authorization. Minor date discrepancies due to bank processing times are recognized, however, timely documentation to specific purchases is important to ensuring accountability and transparency. In cases where receipts are lost, the use of signed declarations may be appropriate while maintaining adequate separation of duties.

FVMA's policies regarding the authorization process for lost receipts were not provided for this review and the internal procedures for lost or missing receipts were unclear or inconsistently followed. Additionally, the forms were not completed in a timely manner. In one case, the same individual who lost the receipt also authorized the declaration. The absence of clear and consistently applied documentation practices limited the ability to verify the purpose and timing of certain expenditures. This reduced the reliability of reporting and the transparency of the approval processes in place.

## BEST PRACTICE

If a receipt is unavailable, a signed declaration of expenses or an internal attestation process should be in place, including a brief description of activities tied to those purposes strengthens reporting. Ensure that the individual declaring the lost receipt is not the same person authorizing it, and the Lost Receipt Form should be signed and submitted within a reasonable timeframe. These should only be used in exceptional circumstances and flagged accordingly in reports.

## 8.9 INCONSISTENT CASH RECEIPTS AND UNCLEAR HONORARIA PAYMENTS

Some cash payments for honoraria given to compensate individuals for volunteering at events or for payments of services provided were improperly recorded. These receipts did not consistently identify the payee, the nature of the payment, supporting documentation as necessary and the receipt numbering was not in chronological order. For instance, a cash receipt was issued on the same day as when an e-transfer was issued, creating ambiguity regarding the actual method and timing of payment. Documentation for cash payments should include recipient name, purpose, amount, date and signatures from two independent authorizers. Additionally, sequential numbering of receipts supports reliability and tracking.



Documentation procedures for cash payments are inconsistently applied, and there appears to be no oversight in ensuring proper sequencing and recipient tracking<sup>6</sup>. These gaps inhibit transparency and may potentially raise the risk of duplicate or unverifiable payments. The inability to confirm recipient names limits accountability and traceability of cash payments.

## BEST PRACTICE

All honoraria and reimbursements paid to individuals by cash, including volunteers, should be accompanied by:

- A written rationale or explanation regarding the purpose of the payment.
- Evidence of board approval.
- If possible, a signed acknowledgement or receipt from the recipient.
- Payments were issued for services such as event support or building custom items. Additional documentation may be supplied for payments issued for services such as event support of building custom items. This includes contracts, invoices or documentation outlining the scope of work, duration or compensation rates, where applicable. Documentation should clearly identify the payee, purpose, amount and authorization.

## 8.10 INCONSISTENTLY APPLIED TWO-SIGNER POLICY

In multiple transactions, the individual initiating the payment also signed as an authorized signer, including for reimbursements<sup>7</sup> and honoraria. The application of the two-signer policy was inconsistent across transactions. Internal controls require the segregation of duties ensuring that individuals cannot authorize payments to themselves. The two-signer policy should ensure that individuals should not authorize payments to themselves or approved their own claims.

FVMA did not provide a policy clarifying whether the person receiving the reimbursement or cash payment can also serve as a signing authority. However, when asked for clarification, the correspondence indicated that the two-signer policy was enforced. Across both lost receipts and cash receipt transactions, enforcement of the two-signer policy was inconsistent. FVMA's policy

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<sup>6</sup> This was also observed on the supporting documents submitted with the cheque requisitions outside the scope of the review.

<sup>7</sup> This observation was also reflected in the Expense Submission Forms. When asked for clarification, FVMA indicated that the Director of Education and Secretary was the second signer, although no verification of this.



may not clearly prohibit individuals from approving their own payments, and evidence suggests the related control has not been effectively implemented. When segregation of duties is not enforced, the risk of conflict of interest increases and internal control meant to protect FVMA's financial integrity are reduced.

## BEST PRACTICE

Revise and clarify the two-signer policy to explicitly prohibit individuals from authorizing payments they initiate and benefit from. Regular spot checks should be implemented to monitor compliance.

For this section, a summary of relevant transactions, including payment dates, receipt issues, and authorization details, is provided in **Appendix IIII**.

### 8.11 POTENTIAL CONFLICT OF INTEREST IN PAYMENT APPROVALS

It was observed that payments were directed to individuals within the school district who may potentially be colleagues of the volunteer board overseeing the approval process. Board members should recuse themselves from approving transactions involving individuals with whom they have a personal or professional relationship, especially when payments are made from external funding.

Board members who are employed by the school district may have influence over funding decisions related to their colleagues, which may create a conflict of interest. The potential for real or perceived conflict of interest could undermine the transparency and integrity of the approval process and potentially lead to non-compliance with conflict-of-interest policies.

## BEST PRACTICE

Approval of transactions should adhere to proper conflict of interest policies. Board members should recuse themselves from decisions involving colleagues whom they work with for transparency and objectivity.

### 8.12 SOURCE OF FUNDS FOR CASH EXPENSES

There are multiple cash expenses across various expense submission forms and summary of expenditures. However, the provided bank statements do not reflect any cash withdrawals. FVMA has stated that their financial institution does not allow cash withdrawals or issue debit/credit



cards. In turn, board members use their own cash, and cash receipts are used to reimburse them. In several cases volunteers use their personal credit cards to assist with purchases. It has been indicated that going forward instead of using a third-party to make purchases, they plan to have a board member make the credit purchases and seek reimbursement. Appropriate documentation should be available to verify each transaction. Financial practices should support clear traceability of all expenses to promote transparency and accountability.

Restrictions imposed by FVMA's financial institution appear to have contributed to informal purchasing arrangements where there is reliance on cash-based reimbursements. While the explanation provided does not suggest non-compliance, the current practices limit the ability to independently verify the source and flow of funds. The absence of direct traceability for cash expenses may increase the risk of error or misrepresentation during reviews.

## BEST PRACTICE

To strengthen financial transparency and control, FVMA should formalize and document all reimbursement processes, including consistent use of pre-approval forms, tracking of payment methods, and original receipts marked paid to avoid potential double claim of expenses. Scanned receipts should be verified against expense requisitions to ensure it was not already submitted. Where possible, FVMA should limit the use of cash transactions and instead use more traceable methods such as cheques or e-transfers. However, if reliance on cash transaction continues, a clear and traceable record should be maintained within the financial records.

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## DELAYED OR OUTSTANDING COMMUNITY FUNDING REPORTS

### 8.13 OUTSTANDING COMMUNITY FUNDING REPORTS

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Two community funding reports remain outstanding as of the date of this report. These reports were associated with disbursements issued during the financial review period.

- UPIP 2024 \$10,000 – Report due March 25, 2025
- CCICG4 \$25,450 – Report due March 31, 2025

Both reports were noted as pending during the interim financial review. As of the date of this report, the reports have not been submitted, and no further follow-up has been possible. As outlined in the community funding communication emails, recipients are required to submit final



summary reports by the specified deadlines as part of the funding terms and conditions. The community funding report should encompass an itemized list of expenses, event summaries, successes and challenges. This ensures transparency and accountability for all funds disbursed.

FVMA's board resigned during the financial review period. As such, no designated party remains to address outstanding reporting obligations or respond to pending financial review queries. The absence of these final reports limits MNBC's ability to fully assess how the disbursed funds were used.

## BEST PRACTICE

It is recommended that future disbursements be contingent upon timely reporting. If FVMA is undergoing changes in governance and capacity, a clear communication plan and interim reporting arrangement should be established to preserve transparency and ensure compliance.

### 8.14 DELAYED SUBMISSION OF COMMUNITY FUNDING REPORTS

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FVMA submitted several community funding reports after the deadlines outlined in the initial funding communication.

- Funding for UPIP 2023 Reporting template was due by March 31, 2024, but it was submitted on April 15, 2024<sup>8</sup>.
- Funding for CCICG3 Reporting template was due by October 31, 2024, but it was submitted on December 30, 2024<sup>9</sup>.

The community funding communication emails specify a required reporting deadline intended to support oversight of funded activities and assess community outputs, including challenges and successes.

FVMA indicated that delays were due to multiple challenges, including:

- A data breach incident

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<sup>8</sup> FVMA requested a one-month extension on March 15, 2024. This was approved by MNBC's External Financial Services on March 19, 2024.

<sup>9</sup> FVMA indicated that the Senate Letter contributed to the reporting delays, however, the letter was submitted on November 14, 2024, after the stated reporting deadline.



- Limited internal capacity and support
- Health-related challenges experienced by the board member responsible for the report compilation
- Ongoing internal disputes, including allegations of malicious conduct raised to the Senate.

Delayed report submissions may impact the ability to assess the effectiveness and timeliness of funded activities and limit MNBC's ability to compile overall results across funded recipients. It also highlights potential challenges regarding FVMA's capacity to maintain reporting requirements in future cycles.

## BEST PRACTICE

FVMA is encouraged to strengthen its reporting procedures to meet required deadlines. In situations where delays are anticipated, early communication and formal requests for extensions should continue to be used. Establishing a designated back-up or alternate reporting contact may also help mitigate future delays.

### 8.15 INCOMPLETE REPORTING AND SUPPORTING DOCUMENTATION FOR CCICG 1 & 2

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FVMA received a total disbursement of \$26,000, issued in two installments: \$13,430 on June 8, 2023, and \$12,570 on October 25, 2023, under the Community Cultural Initiatives, Capacity and Governance (CCICG) funding stream. An itemized expense list was submitted during the financial review, the version provided was approved by the board on January 31, 2025, after the original reporting deadline of December 5, 2023. It is unclear whether this version was finalized or submitted by the original deadline. Supporting documents for 2023 were provided but only seven associated receipts could be matched as receipts were either missing, unlabeled, or unrelated to the expenses listed.

In one instance, a separate expense list was submitted with more than 23 receipts for the Métis Strong Youth Camp event; however, the list included items marked as lost receipts and did not fully reconcile with the total amount disbursed with a remaining balance of \$402.52. The Director of Education and Secretary was given a lump sum of \$3,000 upfront as the corresponding receipts were dated after. A portion of the remaining balance was explained as honoraria provided to the Director of Education and Secretary and their child's support in executing the Métis Strong Youth Camp event (four ten-hour days plus planning). No documentation was provided to support this





payment, and the outstanding balance was not reflected on the expense list. A minor discrepancy of \$2.52 also remains unreconciled. Overall, approximately 20% of the total funding disbursed could be verified against supporting documentation.

According to the communication sent with the funding, chartered communities are required to submit a report by the specified deadline, including an itemized list and explanation of the use of funds. Although funding allows for flexibility for eligible use such as allocated funding towards community capacity, administrative governance and cultural initiatives, these distinctions could not be confirmed. All funding, including honoraria, must be supported by proper documentation and align with the approved purpose. The delay and incomplete submission of supporting documentation appear to be influenced by limited capacity, health-related absences reported by board members, and subsequent board resignations. The financial review could not verify the full use of the disbursed funds. The discrepancy of a fully reconciled and transparent submission limits assurance over the use of this funding stream.

## BEST PRACTICE

In future funding cycles, FVMA should ensure all expense reports are complete, clearly labelled, and submitted with supporting documentation. Any Honoraria provided to individuals should be accompanied by supporting records (e.g., signed acknowledgement or payment receipts). If capacity remains an issue, FVMA could consider using the funding to retain staff to support services.

### 8.16 HONORARIA PRACTICES AND GOVERNANCE ALIGNMENT

An honorarium was paid to a director for their involvement in planning and participating in an event involving extended hours. There is no evidence that this remuneration was authorized at an Annual General Meeting (AGM) or that proper notice had been given to members in advance to vote. According to FVMA bylaws:

“1.14. Unless funding is authorized at an AGM and after notice of same has been given, no director shall receive any remuneration for his/her services.”

While FVMA may choose to recognize director contributions through honoraria, such payments must follow the established governance process to align with the bylaws and maintain transparency with members.





There seems to be an absence of awareness or oversight regarding the bylaw requirement for AGM approval and advance notice prior to providing remuneration to directors. Providing remuneration without member approval and proper notice may constitute non-compliance with FVMA's bylaws. This could undermine transparency, reduce member trust and expose FVMA to reputational and governance risks.

## BEST PRACTICE

AGMs occur annually, and approved funding may not align with the timeline. To align with the bylaws while supporting culturally appropriate recognition, the FVMA may consider:

- Seeking AGM approval for general honoraria policy – authorizing a modest, capped fund for the year, which can be used at the Board's discretion within predefined limits and purposes.
- Amending the bylaws, if the community agrees, to allow for interim approval mechanisms when timing is a barrier (e.g., special meetings or Board authority under specific conditions)
- Developing internal guidelines that reflect both bylaw compliance and Métis cultural values, to ensure consistency and transparency when offering honoraria outside AGM cycles

FVMA should ensure that any future remuneration, including honoraria to directors follows the process outlined in the bylaws. Specifically, all such payments should be:

- Approved by the membership at an AGM.
- Included in the meeting notice sent to members in advance.

FVMA operates within the framework that respects Métis values, self-determination, and community-based decision making. Honoraria may be viewed not strictly as financial transactions, but as a traditional and culturally appropriate way to recognize time, effort and service to the community – particularly when extended commitments or cultural events are involved.

### 8.17 ANNUAL GENERAL MEETING (AGM) NOT HELD

FVMA did not hold its 19<sup>th</sup> Annual General Meeting. This was noted during the interim review and identified for follow-up in the next set of queries. However, the question was not included in the



follow-up correspondence. At the time of preparing the follow-up queries, FVMA was preparing to host its upcoming AGM. FVMA is expected to hold an AGM annually in accordance with their bylaws and general principles of good governance. AGMs provide a formal opportunity for members to review financial performance, discuss priorities, and ensure organizational accountability and transparency.

The reason for not holding the 19<sup>th</sup> AGM remains unknown. The omission of this query was a conscious decision made to avoid applying pressure while FVMA was preparing for its next AGM. The board subsequently resigned<sup>10</sup>, and no further clarification could be obtained. Without confirmation that the 19<sup>th</sup> occurred or the rationale for its deferral, it is unclear whether FVMA met its annual governance obligations<sup>11</sup>. This may impact the transparency of operations and expected reporting requirements under nonprofit governance standards.

*(8.18 REMOVED)*

## 8.19 DATA BREACH TRANSPARENCY

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FVMA reported that a data breach occurred prior to the financial review period, citing that former board members retained access to sensitive banking information due to delayed removal by the financial institution. This information was publicly disclosed on their website. FVMA has indicated it significantly impacted their operational capacity, including the timely submission of reports. Organizations receiving program funding are expected to uphold secure financial practices and demonstrate transparency when risk-related events may affect operations or accountability. Although internal policies related to the incident were not within the scope of the review<sup>12</sup>, transparent documentation of risk-related events remains a standard governance practice.

The data breach was attributed to actions outside FVMA's control, specifically the financial institution's failure to promptly update account access. Although unrelated to the financial review's scope, the data breach was referenced by FVMA as a contributing factor to delays in report

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<sup>10</sup> At the time of the financial review, FVMA was supported by a dedicated board of directors. A Special General Meeting (SGM) was requested by MNBC to address emerging concerns; however, the board resigned while the review was still ongoing. An SGM is scheduled for September 20, 2025, to elect board members.

<sup>11</sup> Refer to 3. Meetings <https://fvma.ca/bylaws/>

<sup>12</sup> This observation is included for context only. The data breach occurred prior to the financial review period and was not examined as part of the financial review scope. No additional procedures were performed to verify the circumstances or impacts described.



submissions and reduced capacity. These impacts could not be independently verified but were cited in responses in the correspondence.

## BEST PRACTICE

FVMA is encouraged to implement internal controls that include conducting periodic reviews of verifying authorized signers with its financial institution which may help prevent similar incidents in the future.

## 9. CONCLUSION

The objective of this financial review was to assess whether the funds disbursed to FVMA were used responsibly and in alignment with their intended purpose. The review covered documentation, effectiveness of internal controls, reporting mechanisms, financial transactions, and compliance with key funding expectations.

Observations are based on the documentation and correspondence received up to March 24, 2025, due to the formal resignation of the board on March 27, 2025. Several outstanding queries and documentation requests remain unresolved and cannot be addressed prior to the conclusion of this report.

From the total disbursements of \$99,021 to FVMA, it is noted:

- \$29,606 of the disbursed funds aligned with the funding terms.
- \$2,664 were found to be ineligible based on the available documentation.
- \$66,749 remains undetermined, primarily due to incomplete reporting, missing supporting documentation, and outstanding clarifications requests.

This financial review has surfaced several areas requiring attention, particularly in relation to financial management, reporting and governance practices. These findings highlight risks that should be addressed to ensure compliance with government funding agreements and to protect FVMA from potential financial and reputational harm. It is recognized that some issues were directly tied to unforeseen challenges, such as board turnover and health-related absences. It is acknowledged that FVMA is governed by the volunteer board of directors who emphasizes values of inclusion, respect, engagement, and integrity while actively fostering cultural pride and knowledge transfer among Métis citizens.



The report also outlines opportunities for FVMA to strengthen its financial practices, particularly in documentation retention, governance oversight, and clarity in reporting procedures. These best practices are offered to support future compliance and promote improved accountability for any potential future funding arrangements:

- Immediate remediation of ineligible or mismanaged expenditures through appropriate reconciliation or repayment.
- Strengthening internal controls, such as two-signer approvals and policy enforcement.
- Improved compliance to ensure timely, accurate reporting and separation of accounts.
- Governance enhancements, including AGM compliance and honoraria policy review.
- Development of a comprehensive Policy and Procedures Handbook to support continuity of governance and establish a clear framework for future boards and leadership transitions.

Importantly, this financial review is to support FVMA's growth, accountability and sovereignty. There is strong evidence of commitment to community service, and many issues identified can be resolved through capacity building, policy clarification, improving training, and stronger alignment between funder expectation and community realities.

Moving forward, it is recommended that corrective measures be implemented in a way that is culturally grounded, strengths-based, and respectful of Métis governance. Sustainable solutions must include both compliance and empowerment, ensuring that FVMA not only meets under requirements but does so in a way that honors its values, its people, and the communities it serves.

This financial review is offered not just as an accountability tool, but as a step toward strengthening the foundation for Métis self-determination, transparent stewardship of resources, and long-term community wellbeing.

In the spirit of Kisîwât'sowin (Kindness) and Atoskâtowin (Teamwork), we appreciate the cooperation and information shared by Fraser Valley Métis Association. The financial review reflects a continued commitment to continuous improvement, transparent reporting and compliance with funding requirements.



Should you have any questions, please do not hesitate to reach out to the Internal, Audit, Risk and Compliance division. We appreciate your continued commitment and perseverance in helping Métis communities.

## 10. APPENDICES

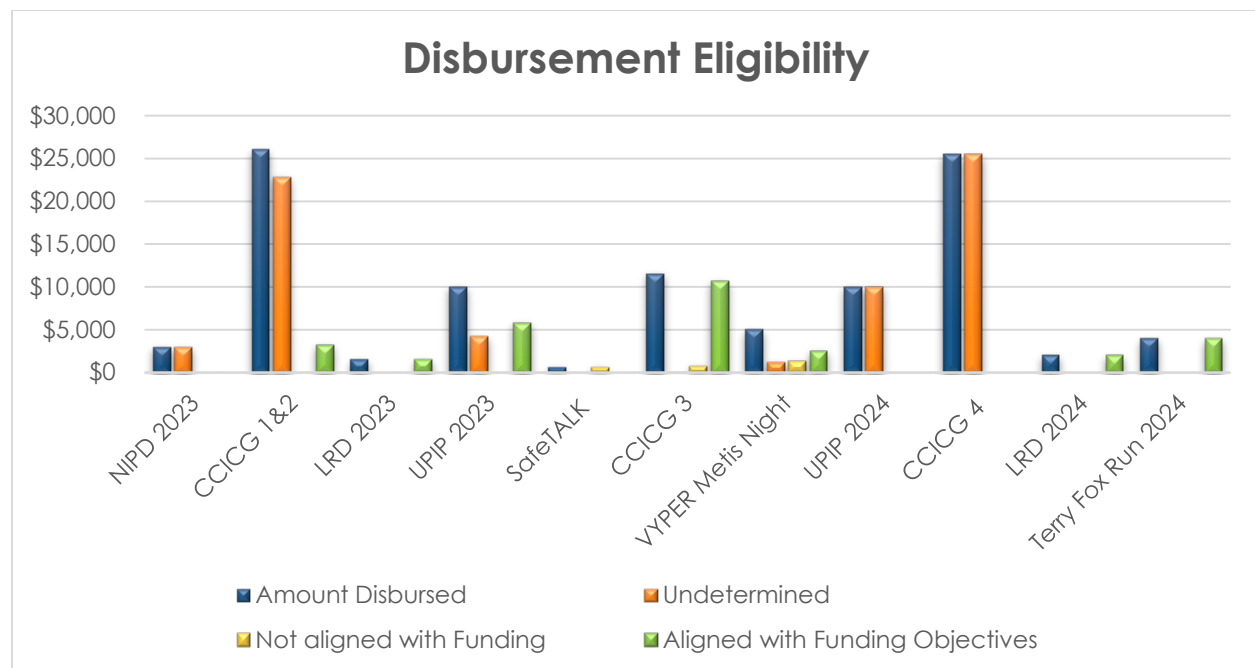
### APPENDIX I – Disbursement Eligibility

### APPENDIX II – Cross-Funding Stream Use of Invoices and Reimbursement Irregularities Examples

### APPENDIX III – Summary of Disbursements with Documentation Gaps

#### APPENDIX I – DISBURSEMENT ELIGIBILITY

This chart outlines whether the disbursed amounts align with the intended objectives. The rationale behind each classification is listed below the chart.



**NIPD 2023:** Total disbursement of \$3,000 was used for pre-existing gatherings instead of undertaking activities to recognize National Indigenous People's Day. From this, the full amount is considered undetermined as FVMA was unable to clarify how expenses incurred prior to the funding approval were financed.



**CCICG 1&2:** A disbursement of \$26,000 was given in two payments. Given the receipts, only \$3,188.66 of expenses are deemed eligible. Supporting documents for 2023 were provided but only several associated receipts could be matched as receipts were either missing, unlabeled, or unrelated to the expenses listed. The absence of complete and labeled documentation limited the ability to assess how the funds were used relative to those objectives.

**LRD 2023:** Funding of \$1,500 was deposited on October 24, 2023, prior to the date of the financial review. Approval has been received by MNBC that supporting documents are not required for financial review.

**UPIP 2023:** Total disbursement of \$10,000 used towards supporting an activity which revives traditional skills. <sup>13</sup> From this \$4,210 is considered undetermined as FVMA was unable to clarify how expenses incurred prior to the funding approval were financed.

**safeTALK:** Total expenses of \$600 were misrepresented and are deemed ineligible under the current funding criteria.

**CCICG3:** Total disbursement of \$11,500 was used to support FVMA's capacity development, governance, and cultural initiatives. From this, \$264 expense falls outside of the funding criteria, \$500 given to a non-Metis citizen, and a purchase of \$78.24 was undetermined.

**VYPER and FVMA Métis Night:** Total disbursement of \$5,000 was used towards the community gathering event held on March 13, 2024. Based on this, \$750 claimed for rent of facility space was misrepresented and deemed ineligible under the current funding criteria; \$501.25 claimed for unfulfilled services; no supporting documentation was provided for \$48.75 in supplies and \$1,200 was referenced for multiple conflicting purposes.

**UPIP 2024:** Total disbursement of \$10,000. No designated individual remains to address outstanding reporting obligations or respond to pending financial review queries.

**CCICG4:** \$ Total disbursement of \$25,450. No designated individual remains to address outstanding reporting obligations or respond to pending financial review queries.

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<sup>13</sup> Refer to 6.2 Eligible Expenditures <https://www.sac.gc.ca/eng/1669307167338/1669307215938>



**LRD 2024:** An invoice BFM2024-0023 for \$10 was issued by FVMA's acquired business, BigFoot Moccasin, to FVMA for the purchase of custom buttons. As both entities use the same bank account, the transaction may have been tracked internally without external cash transfers.

**Terry Fox Run 2024:** \$3,971.20 disbursed for the event held on September 15, 2024, was aligned with funding. FVMA, in partnership with MNBC hosted this inaugural event in Abbotsford, promoting community wellness and Métis visibility.

### Disbursement Eligibility Summary:

**Undetermined:** \$66,749 This is mainly as FVMA did not submit supporting documentation or corresponding reports for several funding streams during the financial review period.

**Not aligned with Funding:** \$2,664

**Aligned with Funding Objectives:** \$29,606

**Total Funding:** \$99,021

## APPENDIX II – SUMMARY OF SUPPORTING DOCUMENTATION: CROSS-FUNDING STREAM USE OF INVOICES AND REIMBURSEMENT IRREGULARITIES

Minor documentation, account allocation errors and administrative issues, including mixed personal and community expenses in receipts unrelated to MNBC's funding were observed but are not included in this report as they fall outside the scope.

#	Funding Stream/Event	Expense/Claim	Issue Identified	Supporting Documentation	Notes
1	VYPER and FVMA Métis Night	Invoice for \$1,200 claimed as gifts for participants and referenced as a revenue source under the Le Cheuyer (Music Spoons) Program	Invoice used for multiple purposes, expense claimed under new company post-acquisition, Funds were deposited into	Summary of Expenditures, invoice BFM 2024-0002	Referenced as revenue generating activity but not claimed for reimbursement under the Le Cheuyer (Music Spoons)





#	Funding Stream/Event	Expense/Claim	Issue Identified	Supporting Documentation	Notes
			one bank account, there is no segregation of streams		Program, reimbursed expense from Summary of Expenditures
2	VYPER and FVMA Métis Night	Invoice of \$1,450 for leather and suede medicine pouches	Expense claimed under new company post-acquisition (BigFoot Moccasin)	Summary of Expenditures, invoice BFM 2024-0001	No separate bank account for new entity, there is no segregation streams
3	VYPER and FVMA Métis Night	Pre-paid e-transfer to former board member (Education Representative) for \$500 for food services for event.	Reimbursement for unfulfilled services. Expenditure reason differs between Summary of Expenditures and e-transfer reason, no indication of funds repaid.	Bank statement, e-transfer confirmation, Summary of expenditures	The Education Representative resigned from FVMA board the same day was the event held on March 13, 2024.
4	VYPER and FVMA Métis Night	Cash receipt issued by FVMA for \$750 to school	FVMA later stated no cash was given	Cash receipt, Summary of Expenditures, email correspondence, bank statement, school letter	No matching debit, nature of transaction misaligned with claimed purpose





#	Funding Stream/Event	Expense/Claim	Issue Identified	Supporting Documentation	Notes
5	VYPER and FVMA Métis Night	\$48.75 purchase of Métis night supplies	No receipts provided of purchases	Cash receipt, Summary of Expenditures	Initially claimed \$1100, but updated as a plug-in number
6	Louis Riel Day 2024	\$10.00 for custom made buttons	Expense claimed under acquired company, BigFoot Moccasin	Bank statement, invoice BFM2024-0023	Both entities use the same bank account, the transaction may have been tracked internally without external cash transfers
7	Terry Fox Run 2024	Reimbursement of \$256.20 for event entry fee	Receipt was not submitted as part of board member's Expense Submission Form, resulting in delayed reimbursement	Receipt	Minor amount, reimbursement submitted for board review and initiated in March 2025, funds for event disbursement was provided on November 19, 2024. Receipts should be kept and reimbursed within the same month
8	CCICG3	Payment to an individual for performing at a community	Delayed payment, individual reached out	Email correspondence	Minor amount, payment has been completed.



#	Funding Stream/Event	Expense/Claim	Issue Identified	Supporting Documentation	Notes
		potluck event of \$250			
9	CCICG3	Reimbursement of \$264 for home repairs services for an Elder	Expense falls outside the funding criteria. Third-party handling purchase of transactions, home repair costs are not listed as eligible expenditures under capacity, governance and culture initiatives	Receipt, email correspondence	Minor amount, e-transfer March 3, 2024, invoice was for \$262.50 which is a difference of \$1.50
10	CCICG3	Zoom Annual Subscription Fees of \$240.69	Third-party handling purchase of transactions	Zoom invoice, e-transfer confirmation	Financial institution does not offer debit/credit cards, going forward the board is to use their cards and submit for reimbursement
11	CCICG3	Amazon purchase of \$78.24 for the Youth camp	Detailed receipt of items purchased and date of transaction missing,	Amazon order summary of dollar value	Total amount of e-transfer is \$116.31 to the Director of Education and



#	Funding Stream/Event	Expense/Claim	Issue Identified	Supporting Documentation	Notes
			undetermined if eligible under capacity, governance and culture initiatives		Secretary on July 21, 2024
12	CCICG3	Amazon purchase total of \$294.47 Youth camp supplies (\$143.32 + \$151.15)	Double-claimed reimbursement payable to Vice President, transaction already reimbursed under expense list provided and resubmitted under Expense Submission Form	Expense Submission Form, expense list, same receipts submitted	E-transfer on July 16, 2024, for \$294.47 and July 25, 2024, for \$1,107.06
13	CCICG3	FVMA Youth camp food supplies \$51.34	Receipt contained both personal and community related expenses	Expense list, receipt	No ineligible expenses were claimed; total receipt was for \$119.64
14	CCICG1&2	D.R.U.M.C. and fiddle lessons and potluck food \$123.25	Receipt contained both personal and community related expenses	Expense list, receipt	No ineligible expenses were claimed; total receipt was for \$130.92



#	Funding Stream/Event	Expense/Claim	Issue Identified	Supporting Documentation	Notes
15	UIP 2023	Etchiboy varnished wooden spoons \$3,210	Expenditures incurred prior to formal funding approval	Invoice, UIP report	Application was not given for review. Invoice dated February 21, 2023, and funding was received November 7, 2023.
16	UIP 2023	Honorarium for creating 250 customized music spoons ribbon bags	Expenditures incurred prior to formal funding approval	E-transfer confirmation	Application was not given for review. E-transfer sent February 25, 2023, and funding received November 7, 2023.



# MÉTIS NATION BRITISH COLUMBIA

## APPENDIX III – INELIGIBLE EXPENSE CLAIMED FOR REIMBURSEMENT

Cheque #155 [View Cheque](#)

Date	Description
08-Mar-2024	Cheque # 155
	Cheque Date 08-Mar-2024
	Cheque Account Number

**FRASER VALLEY METIS ASSOCIATION**  
221 - 33771 GEORGE FERGUSON WAY  
ABBOTSFORD, BC V2S 2M8  
(236) 622-1717

155

DATE 2024-02-27  
Y Y Y Y M M D D

PAY TO THE ORDER OF Abbotsford School District #34 \$ 10,000.00  
ten thousand dollars 100 DOLLARS

**envision** FINANCIAL 2090 SUMAS WAY  
1 888 687 0083  
ABBOTSFORD, BC V2S 2C7

x Vanessa Fleury

MEMO: Indigenous Education Kitchen Remodel at Mamele'awt Centre

\* Amended as per Oct. 29/24 BOD approval  
No. FVMA-0010 Date Dec. 1, 2024  
Feb. 27/2024

Received from / Reçu de Fraser Valley Metis Association \$ 750.00  
seven hundred fifty 100 Dollars

For / Pour Space + Facilities + Services fee - 5 hrs x \$150 @ Mamele'awt Indigenous Education Centre  
+ WiFi + equipment (audio) 3271 Gladwin Rd. BC, Abbotsford.

By / Par Kelly Jenner - vice President

Tax Reg. No. / N° de taxe \_\_\_\_\_

RECEIPT  
REÇU

RECEIVED FROM / REÇU DE Fraser Valley Metis Association DATE Feb 27, 2024 NO. FVMA-0010  
seven hundred fifty \$ 750. 100 DOLLARS

FOR / POUR Space rental on Mar. 13/24 3:30pm - 5hrs @ 150/hr.  
MS p# 30434 Reimbursement Agreement Space includes 100% Facilities + parking  
Mamele'awt Indigenous Education Centre 3271 Gladwin Road, Abbotsford, BC

TAX REG. NO. / N° DE TAXE X TAX PAID X ADC715B



# MÉTIS NATION BRITISH COLUMBIA



#21

March 12, 2025

Fraser Valley Métis Association  
3277 Gladwin Road  
Abbotsford, BC  
V2T 4Y9

**Re: Donation Cheque # 155 \$10,000.00**

Dear Fraser Valley Métis Association:

The Indigenous Education Department would like to thank you for the donation you provided us to improve our community and support food security.

Your donation of \$10,000.00 was received on March 8th, 2024. This contribution towards a kitchen renovation was greatly appreciated. We consulted extensively with our Facilities Department about the possibility of a site renovation, and under their guidance, we have moved towards mobile cooking options for educational and food security purposes.

We have now purchased 4 portable workstations with induction cooktops. Each station is furnished with cooking equipment. This will help our evening cooking classes and student learning experiences here at Mamele'awt Indigenous Education Centre. Your donation will also assist in installing proper ventilation systems for the cooking stations in the classroom.

Once again, thank you so much for your generosity. We truly appreciate our relationship with the Fraser Valley Métis Association and your investment in us. Thanks!

Sincerely,

Dr. Nathan Ngieng  
Deputy Superintendent



## APPENDIX IIII – SUMMARY OF DISBURSEMENTS WITH DOCUMENTATION

The table summarizes transactions noted during the financial review with missing or inconsistent documentation, or gaps in the approval process.

#	Date	Transaction Type	Amount	Receipt No.	Issue Noted	Authorized Signers	Payee (if known)	Funding Type
1	March 11, 2024	Reimbursement for food purchased (Wendy's) for volunteers that participated at the Artisan Markets	\$39.95	Lost Receipt Form dated March 9, 2025	Receipt missing; Lost Receipt Form provided late; event/transaction dates off by one day; paid by e-transfer March 12, 2024	Vice President  Director of Education and Secretary	President	CCICG3
A bank transaction screenshot was submitted as supporting documentation, however, the transaction date differed by one day. This appears to be a standard bank processing delay and not a discrepancy. While original receipts are unavailable, Lost Receipt Forms should be completed promptly and include sufficient supporting details.								
2	Undetermined	Métis Dot Art Supplies for the Métis Strong Youth Camp 2023	\$2.24 \$11.77 \$16.79 \$16.80	Lost Receipt Form dated March 9, 2025	Receipts missing; Lost Receipt Form provided late; lump sum provided to the Director of Education and	Vice President  Director of Education and Secretary	Director of Education and Secretary	CCICG 1&2
		Batteries for flashlights for the Métis Strong	\$73.89					



#	Date	Transaction Type	Amount	Receipt No.	Issue Noted	Authorized Signers	Payee (if known)	Funding Type
		Youth Camp 2023			Secretary upfront			
<p>These missing receipts are requested by the Director of Secretary and Education on March 9, 2025, as part of the financial review. The lost receipt form was authorized by two FVMA Directors, however, the one who lost the receipt is the second signer. Review process unclear if two-signer policy can be the same person who initiates the transaction can also approve it. Additionally, the Director of Education and Secretary received the funds upfront was receipts are dated after the e-transfer on August 14, 2023. There is a remaining balance of \$2.52 that is unaccounted for.</p>								
3	March 14, 2024	Cash Honoraria for volunteering at Artisan Market	\$75.00	083	Cash receipt sequencing is off and possibility of duplicate or undocumented payments.	Director of Education and Secretary  Vice-President	Youth Volunteer	\$20 cash given upfront; e-transfer \$55.00 initiated March 14, 2024, and cancelled April 21, 2024
<p>A participant was promised \$75.00 for volunteering at the Artisan Market, was partially paid \$20 in cash and the remaining amount was scheduled for an e-transfer. The e-transfer was subsequently cancelled, and a cash receipt was issued with a date that suggested the payment may have overlapped with the original e-transfer.</p>								