

CPA Public Sector
Accounting Symposium
June 20, 2018



Accounting & Financial Reporting within Indigenous Communities - Supporting Capacity Development

Business and Reconciliation

Truth and Reconciliation Commission of Canada: Calls to Action



92. We call upon the corporate sector in Canada to adopt the United Nations Declaration on the Rights of Indigenous Peoples as a reconciliation framework and to apply its principles, norms, and standards to corporate policy and core operational activities involving Indigenous peoples and their lands and resources. This would include, but not be limited to, the following:

- Commit to meaningful consultation, building respectful relationships, and obtaining the free, prior, and informed consent of Indigenous peoples before proceeding with economic development projects.
- Ensure that Aboriginal peoples have equitable access to jobs, training, and education opportunities in the corporate sector, and that Aboriginal communities gain long-term sustainable benefits from economic development projects.
- Provide education for management and staff on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal–Crown relations. This will require skills-based training in intercultural competency, conflict resolution, human rights, and anti-racism.

United Nations Declaration on the Rights of Indigenous People

Article 21 - Indigenous peoples have the right, without discrimination, to the improvement of their economic and social conditions, including, inter alia, in the areas of education, employment, vocational training and retraining, housing, sanitation, health and social security.

Article 23 – Indigenous peoples have the right to determine and develop priorities and strategies for exercising their right to development. In particular, indigenous peoples have the right to be actively involved in developing and determining health, housing and other economic and social programmes affecting them and, as far as possible, to administer such programmes through their own institutions.

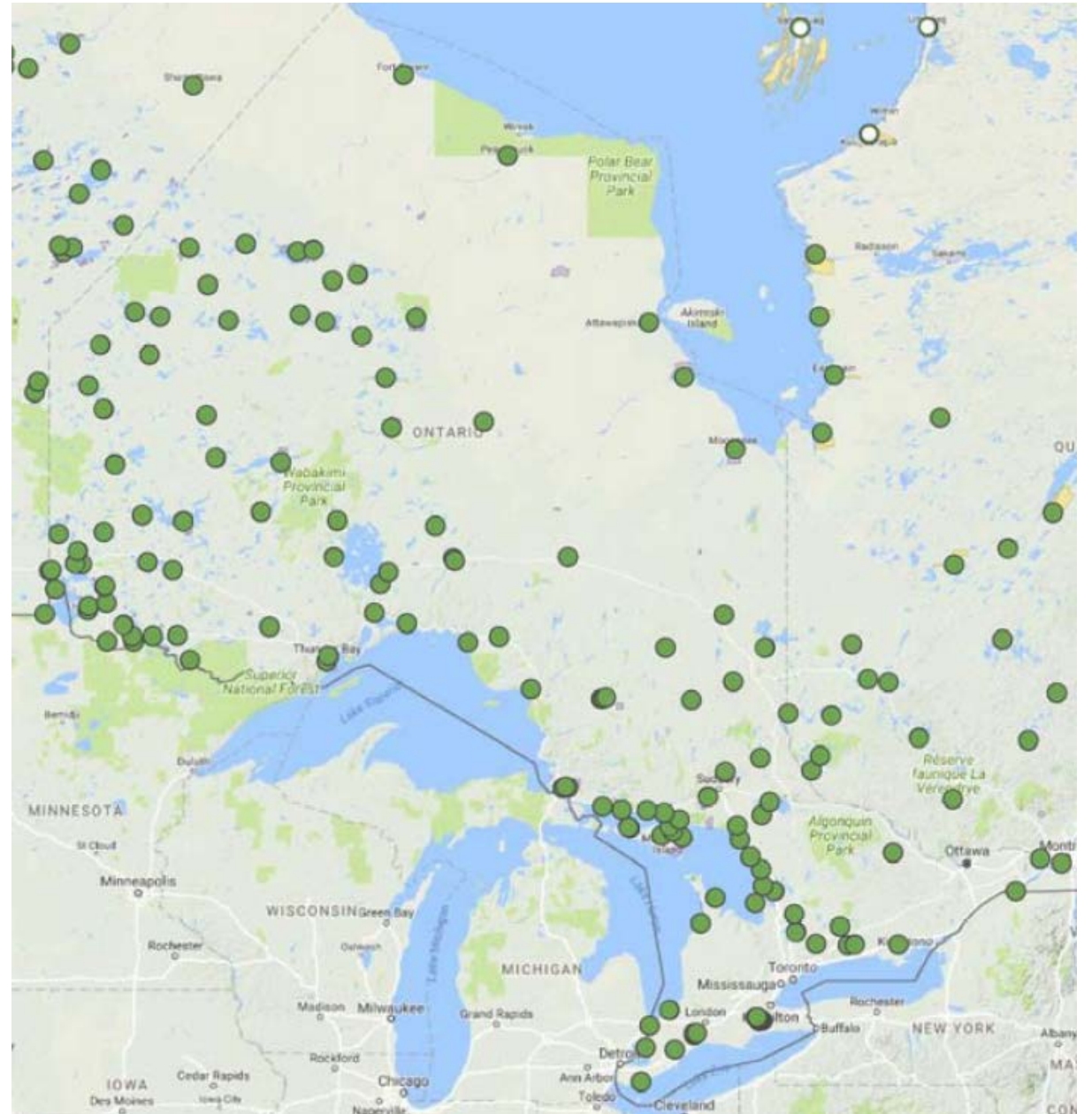


Challenges within First
Nations

Financial Administration & Reporting Capacity

Geography

(Map Source: Indigenous Services Canada,
GeoViewer Map,
geo.aandc-aadnc.gc.ca/geoviewer-geovisualiseur/index-eng.html)



Prevalence of
Community
Issues
Overshadow
the Need for
Business &
Finance Skills

Health issues – respiratory problems, diabetes, heart disease, mental health & addiction, access to health services

Social issues – mental health & addictions

Housing – shortage of housing within communities, unhealthy housing

Education – access to day care & education, increasing education in Aboriginal languages

Increased Financial Responsibilities

- 1990
 - Federal government started devolution of services
- 2018
 - Land Claim Settlements
 - Ontario First Nations Limited Partnership
 - Economic Development
 - Self-Government Agreements
 - Impact Benefit Agreements



Support Capacity
Development within
Indigenous
Communities

Your Challenge – Should
You Choose to Accept it

Develop Indigenous Cultural Competency within Your Organization

- **Cultural competence:** an ability to interact effectively with people of different cultures, particularly in human resources, non-profit organizations, and government agencies whose employees work with persons from different cultural/ethnic backgrounds. Cultural competence has four components:
 - Awareness of one's own cultural worldview
 - Attitude towards cultural differences
 - Knowledge of different cultural practices and worldviews
 - Cross-cultural skills (developing cultural competence results in an ability to understand, communicate with and effectively interact with people across cultures.

Ontario Human Rights Commission

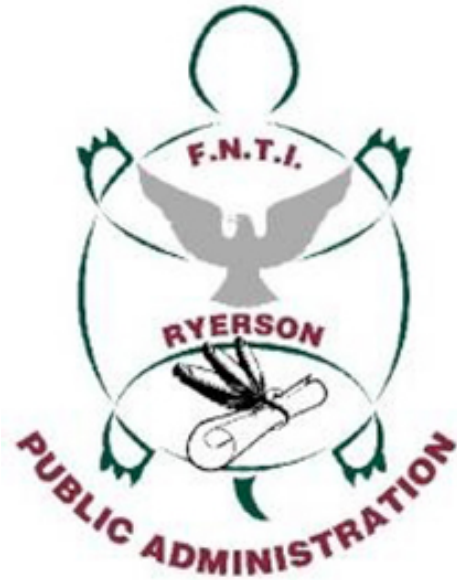
Consultation with Communities

- How can I support the development of finance professionals and skills within the community?
- How can I support financial literacy training within communities?
- What is the community's accepted use of technology in accessing services?

Linkages with Existing Aboriginal Organizations

- Support for Organizational Capacity
 - AFOA Canada
 - FNFMB
- Tribal Councils, Métis Nation of Ontario, Friendship Centres
- Other Aboriginal not-for-profit corporations





Education, Training & Mentorship

- Offer job placements & mentorship
- Recommend technology-based and/or distance education
- Partner with Indigenous organizations to promote the profession & build finance skills



Miigwetch
Thank You
Merci
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