



# Atlantic Integrated Commercial Fisheries Initiative (AICFI)



A Reporting Procedures Handbook for  
Contribution Agreement Recipients





**Published By:**

Aboriginal Policy and Governance  
Fisheries and Aquaculture Management  
Fisheries and Oceans Canada  
Ottawa, ON (RDIMS 829787/ABF-6600-84-16)

K1A 0E6

**Project Management:**

Kevin Fram  
Director, Atlantic Integrated Commercial  
Fisheries Initiative (AICFI),  
Aboriginal Policy and Governance

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Cat. No.: 978-0-662-06484-8  
ISBN: Fs23-539/2009

PDF

Cat. No.: 978-1-100-11702-7  
ISBN: Fs23-539/2009E-PDF

April 2009

The Atlantic Integrated Commercial Fisheries Initiative is providing opportunities for commercial fishing activities to Mi'kmaq and Maliseet First Nations across the Atlantic Region. It is doing so because of the dedicated efforts of First Nations members in each and every community that is involved.

We at the Department of Fisheries and Oceans are grateful for the partnerships that we have developed through the AICFI. Our shared efforts are making a difference. You can be assured that DFO staff working in the program remain committed to providing the on-going assistance Recipients require in order to effectively carry out the obligations contained in each Contribution Agreement.

This Reporting Procedures Handbook as another step in this commitment. We hope that you will find it useful to have a document that consolidates these procedures and policies into one place. We have tried to make this an easy to follow representation of the accountability procedures that are necessary for the effective administration of public spending in 2009.

This Handbook, however, will never replace the most important element of the entire AICFI effort. Our person-to-person contact remains at the heart of our success. That is why all of our contact information is included in this publication. It is also why I encourage you to feel free to get in touch with any of us whenever questions arise.

We are determined to see continued success in the AIFCI for Mi'kmaq and Maliseet First Nations and, as always, I welcome any input that you might have as we move forward.

Sincerely,  
Kevin Fram  
Director, Atlantic Integrated Commercial Fisheries Initiative

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## **Introduction:**

This Reporting Procedures Handbook is intended to provide information on the reporting policies and procedures for Contribution Agreements signed under the Atlantic Integrated Commercial Fisheries Initiative. It explains the requirements for receiving payment and additional information that will assist the Recipient and Fisheries and Oceans Canada in evaluating the progress of the different components under the Atlantic Integrated Commercial Fisheries Initiative.

The Reporting Procedures Handbook is for the use of every Mi'kmaq and Maliseet First Nations (MMFNs) community and Aggregated Body that has entered into a Contribution Agreement with Fisheries and Oceans Canada. It is hoped that the Handbook will assist Recipients by:

- ◆ clarifying payment procedures;
- ◆ summarizing what needs to be submitted and when;
- ◆ identifying who should receive documents and reports; and
- ◆ explaining how to complete each report.

**(NOTE: This Handbook does not in any way modify any existing Contribution Agreement. In the event of an inconsistency between the handbook and the Contribution Agreement, the Contribution Agreement will take precedence.)**

## **Section 1: Procedures for Receiving Program Funding Payments**

The following pages will provide information on the procedures required to initiate funding under AICFI Contribution Agreements.

## 1.1 Requirements Prior to Payments

### 1.1.1 Initial Payment

The Contribution Agreement sets out the amount, method, timetable for the work, schedule of payment and eventual reporting and audit requirements for the Initial Advance.

The Recipient will provide to DFO a completed cash flow projection (see section 2.1 of this guide) of Allowable Costs (CA Appendix 1), as soon as possible after the coming into force of the Contribution Agreement. The form as set out in Appendix 4 of the Contribution Agreement should be used for this submission.

A signed Contribution Agreement and a completed cash flow projection table are required from the recipient before any payments can be made. The Program Authority will verify all documentation and funds are provided following Program Authority approval.

### 1.1.2 Subsequent Payments

DFO shall deliver subsequent monthly or quarterly payments in the percentage outlined in the Contribution Agreement. The amount of the first and subsequent payments will depend on the sum of the funds indicated in your cash flow projection.

Payments will be:

- a) an amount equal to the Allowable Costs for the month that your community projected in the cash flow projection.
- b) subject to a deduction of any amount where a Contribution Progress Report indicates that the total payments paid to date exceed Allowable Costs for the period covered by the Contribution Progress Report.

Cash flow projections may be revised by the Recipient at anytime. DFO may require the Recipient to provide a revised cash flow projection of Allowable Costs at any time.

### 1.1.3 Payment Intervals

Payment generally will be made based on cash flow projections for eligible costs (see Appendix A) provided by the recipient and as approved by DFO, at the following intervals:

<u>Total Contribution</u>	<u>Initial Payment</u>	<u>Subsequent Payments</u>
\$0 to \$24,999	up to 90%	10% release on receipt of final report
\$25,000 and over	first quarter	quarterly



### **1.1.4 Holdbacks**

All Contribution Agreements are subject to a **10% holdback** which will be paid following completion of the Activities and after verification by the Program Authority that all requirements in the Contribution Agreement have been met.

## **1.2 Items to be provided prior to final payment**

Within seventy-five (75) days following the completion or cessation (for any reason) of activities under the Contribution Agreement the Recipient will complete and submit a final report containing:

- a) all the items in the Appendix 2 Work Description: reporting section, and;
- b) a report on the progress of the Recipient in the form set out in the Contribution Progress Report (Appendix 5), and
- c) a summary of results for your specific component(s) as set out in CA Appendix 3; and
- d) an audit, if requested, by DFO (see Section 3 of this handbook).

A recipient audit is mandatory for any contribution agreement equal to or exceeding \$250,000.00

Following receipt and approval of the final report DFO will pay to the Recipient any amount outstanding in excess of all payments previously made by DFO under the Contribution Agreement.

## **1.3 General Requirements**

Recipients will be required to report as indicated in their Contribution Agreement(s).

Reports will include expenditures itemized by activity and by allowable cost item, cash balance and progress reports on each activity set out in the project description.

Recipients with Contribution Agreements under \$100,000 with a 75% payment are required to file only one progress report before the second payment.

Final reports will contain a summary of activities carried out under the contribution agreement. Recipients will be required to complete a summary of results, identifying effectiveness of contributions towards attainment of program objectives.

The Recipient shall at all times:

- a) keep books, accounts, records and supporting documentation with respect to all financial transactions related to the Contribution Agreement in accordance with Canadian generally accepted accounting principles;

- b) preserve the books, accounts, records and supporting documentation mentioned in paragraph (a) together with reports and any other documents related to the Activity for a period of two years following termination of the Contribution Agreement; and
- c) on demand, provide to DFO any of the documentation mentioned in paragraph (a) for examination and audit by any person that DFO may from time to time designate.

## **1.4 Repayments by Recipient**

A Recipient shall refund to DFO, forthwith on written request by DFO, any moneys paid to the Recipient for which unsatisfactory evidence has been furnished by the Recipient that the moneys have been expended in accordance with the Contribution Agreement.

Within thirty (30) days of any of the following:

- a) the Recipient having incurred Allowable Costs in an amount equal to or exceeding the full amount of the Contribution;
- b) completion of the Activity described in Appendix B (Atlantic Integrated Commercial Fisheries Initiative Contribution Progress/Supplementary/Final Report) in the Contribution Agreement;
- c) termination of the Contribution Agreement;
- d) the end of the Fiscal Year; or,
- e) abandonment of the Project by the Recipient.

The Recipient shall repay to DFO any amount of the Contribution and interest earned therein not disbursed for Allowable Costs.

DFO will not make a reimbursement or adjust the amounts of payments or pay an additional payment following receipt of the final report.

All correspondence related to payments shall be in writing and delivered personally, by courier, registered mail or facsimile transmission, unless notice to the contrary is given by the Program Authority.

## **Section 2: Documents and Reports**

On the following pages is a more detailed description of each of the documents and reports that may be required from the Recipient to meet the requirements of the Contribution Agreement.

If you have any other questions or concerns about these items, your DFO contact will be glad to assist you. (See Contact Information in Section 4: Appendix 6).

## **2.1 Items to be provided prior to the first payment**

In order to receive your first payment, the following documents are required by DFO as soon as possible after the Contribution Agreement has been signed.

### **2.1.1 Cash Flow Projection Report (See Appendix 4):**

The Cash Flow Projection provides a breakdown of the funds that the Recipient anticipates will be needed in the current Fiscal Year to carry out the Activities outlined in the Contribution Agreement. Cost projections are to be broken down by month.

Your DFO Program Officer will use the cash flow statement to release funding to the Recipient subject to the requirements in the Contribution Agreement.

When you submit your cash flow projections, please provide up to date actual and revised projections to account for agreed changes to the Activities.

## **2.2 Documents and Reports Required for Subsequent Funding**

The amount of subsequent payments for each activity covered by the Contribution Agreement will be based on *the Recipient's Cash Flow Projections* (which can be revised at anytime).

You should note that all Contribution Agreements are subject to a **10% holdback** which will be paid following completion of the Activities and verification by a DFO Contribution Program Officer.

In order to receive subsequent monthly payments, DFO requires that you provide the following documents and reports:

### **2.2.1 Accountability of Previous Payment (See Appendix 5)**

The Recipient will account for the previous monthly payment by providing DFO with a copy of any paid invoices, receipts or salary disbursement evidence (pay-roll, etc.) associated with Allowable Costs outlined in the work description.

### **2.2.2 CA Project Progress/Supplementary/Final Report (Appendix 5)**

To complete this report, you will be asked to describe work or activities undertaken to date for activity within your Contribution Agreement. Also, you must provide a breakdown of the types of expenditures made in the previous financial period and forecasted for the next period.

## **2.3 Items to be provided within 75 days of the completion of all activities prior to final payment**

The following items are to be provided within 75 days of the completion of all activities;

- a) Accounting of all outstanding funding;
- b) Copy of the Final Invoices;
- c) A summary of results for your specific component(s) as set out in CA Appendix 3; and
- d) Final Report from the Recipient; and
- e) The completed reports for your specific component(s) as set out in CA Appendix 2.
- f) An audit if requested by DFO (see Section 3 of this handbook). A recipient audit is mandatory for any contribution agreement equal to or exceeding \$250,000.00.
- g) A completed CA Appendix 5

Submit to DFO an audit of all financial transactions related to the Contribution Agreement, if required.

Following receipt and approval of the final report, DFO will pay to the Recipient the amount, if any, by which the Recipient total Allowable Costs as reported in the final report exceed all payments made by DFO under the Contribution Agreement.

### **2.3.1 Repayments:**

As outlined in Section 1.4, a Recipient shall refund to DFO, forthwith on written request by DFO, any moneys provided to the Recipient for which unsatisfactory evidence has been furnished by the Recipient that the moneys have been expended in accordance with the Contribution Agreement.

## **Section 3: Recipient Audit Guidelines**

The AICFI is designed to support prosperous Aboriginal community participation in our fisheries. Our aim is to build strong, stable relationships with MMFN communities as we share management of our aquatic resources in an open and transparent manner. The Contribution Agreements reflect these shared objectives. Accountability is a key element to the conduct of our business relationship and the following pages outline the audit requirements associated with the program.

## **3.1 Introduction**

This guide is intended as an informative document to help participants in the AICFI to understand the requirements and obligations with respect to contribution programs, as well as outlining the interaction between the community's administration and APG Directorate.

These guidelines discuss several basic audit concepts, and are intended to provide a basic understanding of audits and their relationship to the Contribution Agreement with an emphasis on addressing Recipient Audit requirements.

## **3.2 General Information – Audits**

### **3.2.1 What is an Audit?**

An audit is an examination of the records and financial statements of a business or organization by an independent accountant, for the purpose of expressing an opinion as to whether the financial statements present fairly the financial position at a given date and results of operations and its cash flows ending on that date in accordance with generally accepted accounting principles.

### **3.2.2 Why have an Audit Performed?**

An audit serves two purposes. It provides an assurance to the reader of the financial statements that these reports, including the Statement of Financial Position (Balance Sheet), and Statements of Revenue and Expense, are a fair reflection of the current financial position of the organization, and a fair representation of the revenues and expenditures stemming from the operations of the organization for the period covered. The audit is also a management tool. The management letter prepared by the independent auditor highlights weaknesses in accounting and governing financial management processes and assists management (the Recipient) in developing an action plan to correct any weaknesses.

Aboriginal Organizations entering into a Contribution Agreement are subject to Recipient Audits to ensure that all conditions, both financial and non-financial have been met. The right of the Department to undertake a recipient audit is established in the Contribution Agreement. Recipients are subject to Recipient Audits based on a risk based determination by the Department.

### **3.3 Recipient Audits**

Recipient Audits must be conducted in accordance with Generally Accepted Auditing Standards and the *Policy on Transfer Payments* ([http://publiservice.tbs-sct.gc.ca/pubs\\_pol/dcgpubs/tbm\\_142/ptp\\_e.asp](http://publiservice.tbs-sct.gc.ca/pubs_pol/dcgpubs/tbm_142/ptp_e.asp)). Recipient Audits provide assurance as to the Recipient's compliance to the Terms and Conditions in the Contribution Agreement.

A Recipient Audit can be conducted solely on the funds received as part of the Contribution Agreement. A Recipient Audit may also be undertaken as part of an Aboriginal Organization's Consolidated Financial Statement Audit.

The Auditor hired to conduct the Recipient Audit will base his/her work on the financial and non-financial reports prepared by the recipient and will test on a sample basis the records maintained by the Recipient. As per the requirements of the Contribution Agreements, Recipients are required to maintain separate books and records for the Contribution and are required to retain this documentation and make it available on demand.

The Auditor conducting a Recipient Audit must prepare and submit a report in which he/she must provide an opinion on the following:

- Financial Compliance – Contribution Funds are spent for intended purposes, expenditures were for allowable costs as defined in the Contribution Agreement; and
- Compliance to Terms and Conditions in the Contribution Agreements – projects described in Contribution Agreements have been undertaken, reporting requirements have been met (financial as well as monthly/quarterly/final reports are submitted as per the Terms and Conditions of the Contribution Agreement and reported information is reliable).

If the Recipient Audit is being undertaken as part of the Recipient's Consolidated Financial Statement Audit, the Auditor's Report must also contain an Opinion Paragraph specific to the Organization's compliance to the Terms and Conditions of the Contribution Agreement.

### **3.4 Audit Opinions**

The expression of an Auditor's opinion will normally take one of three forms. An Unqualified Opinion, a Qualified Opinion or a Denial of Opinion (Adverse Audit Opinion).



### **3.4.1 Unqualified Opinion**

An auditor will provide an unqualified opinion, when, based on the examination it has been determined that the financial reports fairly represent the financial position and activity of the organization in accordance with Generally Accepted Accounting Principles (GAAP).

### **3.4.2 Qualified Opinion**

This is a statement written upon the front page of an audit done by a professional auditor. A qualified opinion suggests that the information provided was limited in scope and/or the entity being audited has not maintained GAAP standards.

An auditor will provide a qualified opinion, when, based on the examination it has been determined, that the financial reports, subject to exceptions noted, are a fair reflection of financial position and results of operations. In certain cases, the exceptions can be material enough to warrant the restatement of the financial reports to address the effect the deficiency has played upon the financial position, financial activity, or both.

### **3.4.3 Denial of Opinion (Adverse Audit Opinion)**

This is a professional opinion made by an auditor indicating that an organization's financial statements are misrepresented, misstated, and do not accurately reflect its financial performance and health.

An auditor will in some cases, deny an opinion, if, based on the review, it was not possible to determine with any confidence the fairness of the organization's financial reports. Events such as the organization failing to maintain adequate accounts, and significant lack of records to support transactions would be cause for a denial of opinion.

## **3.5 Audit Requirements**

### **3.5.1 Auditor Qualifications**

A qualified auditor will be contracted to perform the Recipient Audit. In order to be considered a qualified auditor the auditor must be:

- independent and must not be an employee of the Recipient; and
- qualified and be a member of a recognized accounting body in the appropriate Province or Territory.

### **3.5.2 The Audit Contract**

The Department or Recipient will enter into a contract with an individual or a firm to obtain auditing services. The audit contract should include:

- a summary of the Recipient's responsibilities;
- a summary of the Auditor's responsibilities, including the deliverables (Recipient Audit Report) and the time frame/due date for the Audit Report;
- the purpose and nature of the audit;
- the limitation of the audit;
- the scope of the audit, including specifics to be addressed and reports to be produced;
- the conditions for additional audit or financial services to be provided;
- a copy of these guidelines (for the Auditor's reference);
- a copy of the *Policy on Transfer Payments*;
- a copy of the Terms and Conditions of the Contribution Agreement; and
- a payment hold back clause within their contracts as an additional measure to ensure that all terms and conditions have been fulfilled by the contracted auditor.

## **3.6 The Audit Deliverables**

### **3.6.1 Recipient Audit Report**

The audit report addresses the adequacy of the financial controls and certifies whether generally accepted accounting principles have been followed along with providing an opinion on the Recipient's compliance to not just the financial terms of the Contribution Agreement but to the overall Terms and Conditions of the Contribution Agreement. The Audit Report will depend on the format of the engagement, if the Recipient Audit is undertaken as a separate engagement the Recipient Audit Report will be specific to the Contribution.

If the Recipient Audit is undertaken as part of the Consolidated Financial Statement Audit, the Auditor's Report must contain an Opinion Paragraph specific to the Organization's compliance to the Terms and Conditions of the Contribution Agreement.

## **3.7 Audit Responsibilities**

### **3.7.1 Recipient**

The *Accounting and Audit Requirements* section of the Contribution Agreement requires that the Recipient:

- accurately record program information and financial transactions and prepare all reports and statements as stipulated in the agreement;
- keep and maintain all accounts, financial and supporting documentation;
- prepare reports (financial and non-financial) in the format specified in Contribution Agreement; and
- make program, financial and administrative records and reports available to the Auditor and provide assistance to the Auditor, including contribution agreement reports submitted to DFO as necessary;

The Recipient should avoid duplication of effort and resources, by coordinating and planning this audit with all other audits being conducted for other federal departments, and make available to community members copies of the above noted reports.

### **3.7.2 Fisheries and Oceans Canada Responsibilities**

Acting on behalf of the Minister, it is the Department's responsibility to:

- develop a Risk Based Recipient Audit Workplan to select Contributions to be audited;
- implement the Risk Based Recipient Audit Workplan;
- communicate with Recipients to ensure proper Recipient Audits are conducted;
- acknowledge the receipt of the Recipient Audit Report;
- review the report;
- take follow-up action where required (recovery);
- release the holdback if appropriate; and
- communicate findings to Senior Management.

### 3.8 Sample Completed Auditor's Recipient Audit Report

GLASGOW & BROWN  
CHARTERED ACCOUNTANTS

Aboriginal Policy and Governance Directorate  
Fisheries and Oceans Canada

I have audited the financial and non-financial reports prepared as required by the Contribution as at March 31, 2003. These financial and non-financial statements are the responsibility of the Earth First Nation. My responsibility is to express an opinion on the compliance to the Terms and Conditions of the Contribution Agreement.

I conducted my audit in accordance with generally accepted auditing standards and the *Policy on Transfer Payments*. Those standards require that I plan and perform an audit to obtain reasonable assurance on:

- Financial Compliance – contribution funds are spent for the intended purposes, expenditures were for allowable costs as defined in the Contribution Agreement; and
- Compliance to Terms and Conditions in the Contribution Agreement – projects described in the Contribution Agreement have been undertaken, reporting requirements have been met (financial as well as monthly/quarterly/final reports are submitted as per the Terms and Conditions of the Contribution Agreement and the reported information is reliable.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, Aboriginal Organization has complied with the Terms and Conditions of the Contribution Agreement.

Glasgow and Brown  
Chartered Accountants  
(Signed).....  
CA/CGA/CM

## Section 4: Definition of Terms

**Aboriginal Aquatic Resource and Oceans Management (AAROM) Body:** A watershed based structure designed to engage Aboriginal groups to participate effectively in advisory and decision-making processes used for resource and oceans management.

**Activities:** Refers to all the activities that form part of the Project under a Contribution Agreement.

**Payments** - Cash transfers which are made under the terms of a Contribution Agreement.

**Aggregate Body:** a formal group representing Mi'kmaq and Maliseet First Nations (MMFN) communities with a common commercial fishing interest eligible under AAROM

**AICFI:** Atlantic Integrated Commercial Fisheries Initiative

**Allowable Costs:** The costs and expenses, approved by DFO, incurred by and are paid or payable by the MMFN during the term of the Contribution Agreement.

**Audit** - Is an examination of a Recipient's accounts, records, or other information related to a Contribution Agreement.

**Business** - Refers to a Commercial Fishing Enterprise for AICFI application.

**AICFI Business Development Plan (BDP):** Is a complete business and operational plan, tailored to the needs of individual MMFNs business development. The BDP is critical to work undertaken through AICFI.

**Business Development Team:** A team that provides support and advice to participating MMFN in relation to AICFI Business Development Plan preparation and implementation of the Business Development Plan

**Co-management:** AICFI “co-management” refers to the participation by MMFN in all aspects of the integrated commercial fisheries in the same manner as provided to their non-native counterparts. .

**Commercial Fisheries Development Opportunity Source (CFDOS):** Provides funding for potential MMFN fisheries diversification and development through upgrading of harvesting equipment, vessels and other needs under Component 4 of the AICFI. Applications must be accompanied by a business case, an active AICFI Business Development Plan and an operational Fisheries Management System. DFO will arrange for an independent review of submissions prior to entering into discussions and possible Contribution Agreements.

**Commercial Fishing Enterprise (CFE):** A fishery-based commercial business created by a MMFN under the AICFI.

**Commercial Fisheries Liaison Coordinator (CFLC):** An individual hired by an AAROM Body to act as “eyes and ears” for member communities at Integrated Fisheries Management Plan (IFMP) meetings and other fisheries management committees and boards. This person’s primary focus will be to attend these co-management meetings and provide debriefing to member communities of the Aggregate (AAROM) Body

**Contribution** – Refers to funding provided by DFO through Contribution Agreements under the AICFI. All payments are subject to proper accounting and audit procedures.

**Contribution Agreements (CA)** – Legal documents that finalise the obligations and undertakings between DFO and a Recipient with respect to funding provided under the AICFI.

**Due diligence** - reasonable care or attention to a matter, which is good enough to ensure that, provided funding would contribute to the intended objectives of the transfer payment and stand the test of public scrutiny. This includes: (a) being guided by an understanding of the purpose and objective to be achieved; (b) supported by competence and capability of information, resources and skills; (c) a shared commitment to what needs to be done and an understanding of respective authorities, responsibilities and accountabilities; and (d) ongoing monitoring and learning to ensure reassessment and effectiveness.

**Enterprise Governance Structure:** This structure defines the relationship between the CFE, senior MMFN Band leadership, MMFN Band members employed by the CFE, as well as other Band members and outside stakeholders. It should provide a long-term vision for the Bands' commercial fishery along with processes for sharing/reinvesting CFE revenue.

**Enterprise Management Structure:** Sets out the leadership and management positions in a CFE, the roles and responsibilities for each of these positions, and how the fisheries assets are operated.

**Fiscal Year:** The period beginning on April 1 of any calendar year and ending on March 31 of the next calendar year.

**Fisheries Advisor:** A resource person from the Knowledge Network to assist/mentor on the electronic Fisheries Management System/Fisheries Management at the request of interested MMFN.

**Fisheries Management System (FMS):** A software tool, developed by MMFN to assist in planning and reporting in the management of their Commercial Fishing Enterprise.

**Instalment payments** - are a series of partial payments of a contribution made over a period of time.

**Holdback:** an amount of funding within a contribution agreement withheld, usually 10% of the total funding, until all terms and conditions of the agreement have been met.

**Internal Audit:** an audit of the Program by DFO Audit and Evaluation Directorate to provide assurance as to the Department's compliance to the Terms and Conditions of the Program.

**Other transfer payments** - are transfer payments based on legislation or an arrangement which normally includes a formula or schedule as one element used to determine the expenditure amount; however, once payments are made, the recipient may redistribute the funds among the several approved categories of expenditure in the arrangement.

**Programs** - are groups of related activities designed to achieve specific departmental objectives as approved by Parliament and as described in the Estimates.

**Progress payments** - are payments, under the terms of a contribution agreement, that are made after the performance of that part of the contribution agreement for which the payments are made but before satisfaction of the entire contribution agreement.

**Project** - refers to a set of activities or functions that a recipient proposes to undertake with the contribution funds provided by a department.

**Project Descriptions:** A statement of the activities described in the schedules in contribution agreement

**Recipient Audit:** Recipient Audits must be conducted in accordance with Generally Accepted Auditing Standards and the *Policy on Transfer Payments* ([http://publiservice.tbs-sct.gc.ca/pubs\\_pol/dcgpubs/tbm\\_142/ptp\\_e.asp](http://publiservice.tbs-sct.gc.ca/pubs_pol/dcgpubs/tbm_142/ptp_e.asp)). Recipient Audits provide assurance as to the Recipient's compliance to the Terms and Conditions in the Contribution Agreement.

**Repayable contributions** - are contributions, all or part of which are repayable or conditionally repayable according to the terms of the contribution agreement.

**Service Provider:** An approved mentor deployment organization chosen and contracted by your community to deliver projects under the AICFI.

**Technical Advisory Committee (TAC):** The TAC, comprising people with administration and technical expertise in fisheries training, will review proposals for deployment of mentors associated with the At-Sea Mentoring Initiative.

**Terms and conditions** - are the general and specific requirements which must be approved by Treasury Board prior to creating a transfer payment program.

**Total government assistance** - in relation to calculating the stacking of assistance from governments, is calculated on the basis of the following types of federal, provincial and municipal assistance towards the same eligible costs:

- all grants and assistance being considered;
- any other grant or contribution for which the applicant may be eligible;
- all new investment in the applicant business in the form of capital stock or equity from a Crown corporation or government department, in proportion to the total investment being made;
- implicit subsidies, including low interest or interest free loans, based on the difference between the total interest payable and the total interest that would be payable at normal commercial interest rates;
- forgivable loans;
- provisions for potential losses on loan guarantees and loans, where such guarantees or loans are issued by governments, ministers, or agencies created for the purpose of administering programs, except where the assistance is provided by a Crown corporation whose principal function is of a banking nature. This provision will be set at 5% of the amount guaranteed or such other amount as is based on program experience; and
- investment tax credits to which the applicant would be entitled.

**Training Plan:** Identifies strategies to maximize participation of First Nation fishers in specific fisheries, improve harvesting performance and maximize benefits accruing to the First Nation.

**Transfer payments:** Payments which are made on the basis of an appropriation for which no goods or services are directly received (but which may require the recipient to provide a report or other information subsequent to receiving payment). Three types of transfer payments are grants, contributions, and "other transfer payments".

From Audit section

The Following terms have been taken from the Recipients Audit Guidelines: Section 3.

### ***DFO***

This means the Fisheries and Oceans Canada.

### ***Audit***

This means an audit conducted by an independent accredited auditor with an opinion expressed on:

- fairness of the financial statements; and
- adequacy of financial controls in place.

### ***Financial Statements***

This means statements that are prepared to provide their users with reliable information concerning the financial affairs of an organization. In the case of Aboriginal Organizations, users of the statements can be banks, the federal government, other funding agencies and Aboriginal Organization members.

The statements also provide the Aboriginal Organization with financial information concerning organizations that are accountable to the Aboriginal Organization. "Financial statements should demonstrate the accountability of an Aboriginal Organization for the financial affairs and resources entrusted to it." (Source: A First Nation Guide to General Accounting Principles prepared by AFN-CGA Working Group).

### ***Contributions Reporting Requirements***

Within the Terms and Conditions of the Contributions Agreement, recipients are required to prepare and submit to the Department both financial and non-financial reports (including monthly quarterly reimbursement or final). The financial reports detail how Contributions funds have been expended. The non-financial reports provide details on the activities undertaken and the results achieved with the Contribution funds.

### ***Fiscal Year***

This means a one-year period commencing April 1 of one calendar year and ending March 31 of the subsequent calendar year.

### ***Recipient Auditor***

This means an Independent Auditor contracted by the Department or Recipient to conduct an audit of the Recipient's financial processes, controls, accounts and records to provide an opinion on the Recipient's compliance to the Terms and Conditions of the Contribution Agreement. A Recipient Audit may be conducted as a separate engagement or as part of a consolidated financial statement audit.



***Independent Auditor***

This means an auditor who is independent from the Recipient and is a member of an accounting body that is recognized by the Province/Territory in which the Recipient has its administrative offices.

***Minister***

This means the Federal Minister of Fisheries and Oceans Canada.

***Aboriginal Organization***

This means the recipient under the Contribution Agreement.

***Recipient***

This means an organization that has entered into or is eligible to enter into a Contribution Agreement with DFO.

## **Section 5: Appendices**

- Appendix 1: Allowable Costs for Reimbursement
- Appendix 2: Work Descriptions
- Appendix 3: AICFI specific tables for each component
- Appendix 4: Cash Flow Projection
- Appendix 5: AICFI Progress/ Supplementary/ Final Report
- Appendix 6: Contact Information

## **Appendix 1: Allowable Costs for Reimbursement**

Allowable costs for reimbursement may include reasonable and properly itemized costs for:

### **Participation in the Atlantic Integrated Commercial Fishing Initiative:**

The following are eligible costs when incurred in implementing program contribution agreements:

- (i) office lease or rent
- (ii) administrative expenses (e.g. phone, fax, internet, other utilities, bank fees, office supplies and materials)
- (iii) costs incurred in carrying out an audit associated with the Agreement
- (iv) human resource costs, including salaries and benefits (in-house)
- (v) contracted and professional service costs other than travel or litigation costs
- (vi) travel and related expenses for contracted professional service providers or other non-employees
- (vii) insurance expenses related to activities under the Agreement
- (viii) travel and related expenses for employees
- (ix) purchase of equipment, supplies and materials
- (x) lease or rental of equipment, supplies and materials
- (xi) repair and maintenance of equipment, facilities, vessels and vehicles related to the Agreement
- (xii) meeting expenses (e.g., hall, rent, supplies, hospitality)
- (xiii) consultation costs
- (xiv) GST or HST paid that is not eligible for reimbursement or exemption
- (xv) training fees and expenses, including materials
- (xvi) legal fees related to the agreement (excluding litigation costs)
- (xvii) outreach materials (e.g. printing costs, web sites)
- (xviii) bank interest fees if incurred where DFO is at fault
- (xix) purchase or lease of equipment and equipment upgrades, vessels and vessel upgrades, vehicles and/or gear in support of the Agreement activities
- (xx) operating expenses for equipment, vessels and vehicles for non-commercial enterprises
- (xxi) purchase, lease, rent or construction of facilities (e.g. storage and mobile accommodation but excluding rolling stock, wharfage and administrative buildings) in support of Agreement activities
- (xxii) construction of new vessels and/or gear.
- (xxiii) Cost associated with the relinquishment of commercial fishing licences in support of Agreement activities

Costs other than those herein allowed are ineligible, unless specifically approved, in writing by the individual in DFO with agreement signing authority.

## Appendix 2: Work Description

The standard work description includes:

**Overview:** The overview will explain in more detail the overall rationale or goal(s) associated with the various activities outlined within this contribution agreement.

**Duties:** The duties associated with the various activities outlined within this contribution agreement will be explained in this section.

**Approach:** This section is to be used to explain the general approach which is to be used when carrying out the various activities outlined within this contribution agreement.

**Reporting:** This explains how the Recipient will report on the progress of the work to be completed, as well as what is required to complete a CA final report.

**Budget:** The budget outlines in detail all of the costs associated with the various projects associated within this contribution agreement.

### **Appendix 3: Summary of Results**

This section includes the various CA Appendix 3's which have been developed

**AICFI Component 1, 2.1, 2.3 – Governance & Business Dev. (FN)**

**AICFI Component 2.1 – Business Development Team (KN)**

**AICFI Component 2.2 - FMS (FN)**

**AICFI Component 2.2 - FMS (KN)**

**AICFI Component 2.4 – Harvest Training (FN)**

**AICFI Component 2.4 – Harvest Training (KN)**

**AICFI Component 3 – Co-management (AB)**

**AICFI Component 4 – Diversification (FN)**

### Appendix 3

## AICFI Component 1, 2.1, 2.3 – Governance & Business Dev. (FN)

### Summary of Results

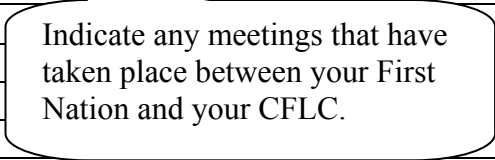
*If the Recipient has participated in AICFI Component 1, 2.1 or 2.3 – Governance & Business Development for the First Nation, the Recipient is required to submit to DFO an outcomes-based evaluation report or statement, based on projected activities as set out in Appendix 5.*

\_\_\_\_\_ Initial Estimate

\_\_\_\_\_ Final Report

Please indicate, on an annual basis, the number of co-management debriefing meeting with Aggregate Body Commercial Fishing Liaison Coordinators.

Co-management Debriefings
1.
2.
3.
4.
5.
6.
7.
8.
9.
10.
11.
Total:



First Nation involvement in Co-Management process is an integral part of establishing themselves as a full participant in the commercial fishing industry. This section allows DFO to get an indication from the First Nations themselves as to their involvement with the CFLC's.











sustainability are at levels far below what could be achieved with the resources available.

- 3 – Business plans, organizations and procedures are generally understood and followed but serious gaps and failures occur whenever the enterprise is under special stress or pressure. For example, frequent changes in key personnel, if a problem, has larger than justified impacts. Evidence that profitability and sustainability are at average levels but variability in management performance prevents CFE from benefiting fully from opportunities and resources available.
- 4 – Documented business plans, organization and procedures are well understood and consistently followed with minor exceptions and management errors. New personnel are provided with adequate orientation. All levels of management and staff collaborate well and problems arising are usually resolved efficiently. Evidence that profitability and sustainability are at a sound level with some room for further improvement.
- 5 – Business plans, organizations and procedures are well documented and understood and closely followed at all levels of the CFE with minor interruptions. Close attention is paid to HR development and use of all monitoring, accounting, and planning tools and systems. Evidence that profitability and sustainability are mainly at high levels and tend to increase from year to year.

## AICFI Component 2.2 - FMS (FN)

### Summary of Results

*If the Recipient has participated in AICFI Component 2.2 – Fisheries Management System for the First Nation, the Recipient is required to submit to DFO an outcomes-based evaluation report or statement, based on projected activities as set out in Appendix 5.*

\_\_\_\_\_ Initial Estimate

\_\_\_\_\_ Final Report

Please indicate whether your Commercial Fishing Enterprise has successfully gathered FMS related data. Please indicate any comments regarding this activity in the space provided.

	Y	N
Data Collection Success		

Data Collection Comments*:

Please indicate whether your Commercial Fishing Enterprise has successfully inputted the FMS related data gathered. Please indicate any comments regarding this activity in the space provided.

	Y	N
Data Input Success		

Data Input Comments*:

\* The comment boxes were added to allow your First Nation the ability to express any challenges and/or successes you may have faced while collecting and inputting your FMS related data



- 3 – There are some errors in some of the data entered, timeliness of data entry is variable, and reports generated are only fully useful for business management and planning about half the time.
- 4 – There are still occasional errors but data entry is usually up-to-date and the resulting reports are usually useful in managing the business and making business projection of real value.
- 5 – Data entry errors rarely occur because a system of thorough cross-checking has been refined and implemented, data always entered on time as scheduled, quality of reports reflect the accuracy and timeliness of data and permit effective use of reports for business management and planning purposes..



## AICFI Component 2.4 – Harvest Training (KN) Summary of Results

*If the Recipient has participated in AICFI Component 2.4 – Harvest Training for the Knowledge Network, the Recipient is required to submit to DFO an outcomes-based evaluation report or statement, based on projected activities as set out in Appendix 5.*

\_\_\_\_\_ Initial Estimate

\_\_\_\_\_ Final Report

Please indicate, on an annual basis, the number of Trainees who are evaluated as “Ready for Work”. (PI-15)

First Nation	# Trainees	Evaluated as “Ready for Work”
<b>Total:</b>		

Please indicate, on an annual basis, the number of MMFN members employed as harvesters versus the number who have received training. (PI-16)

First Nation	Employed Fishers	Trained
<b>Total:</b>		





- Low – Compared with non-native industry participants with the same licenses and allocations, MMFN is not given equal opportunity to speak and when views are expressed about community’s issues and concerns, MMFN’s representative is ignored or overshadowed by other submissions.
- Medium – Compared with non-native industry participants with the same licenses and allocations, MMFN’s representative is somewhat accepted and afforded a fair opportunity to put forward community concerns and issues and views expressed have some influence on outcomes of meetings and other impacts.
- High – Compared with non-native industry participants with the same licenses and allocations, MMFN’s representative is somewhat accepted and usually provided with equal opportunity to put forward concerns and issues, fully participates in discussions, and equally influences outcomes of co-management related meetings.

Please indicate if your Aggregate Body is represented by a Commercial Fisheries Liaison Coordinator (CFLC):  Yes  No

If yes is answered above, please identify the CFLC who represents your Aggregate Body. (PI-20)

TABLE 2

Commercial Fisheries Liaison Coordinator	List the name of the Commercial Fisheries Liaison Coordinator
Comments:	

Please list, on an annual basis, the co-management related meetings (DFO Advisory Meetings, Industry Meetings, etc.) attended by the CFLC. Please identify the meetings at which FN representatives associated with your Aggregate Body were present. (PI-22, 24)

TABLE 3

Co-management Meetings	Date (dd/mm/yy)	FN Community
Offshore Scallop Meeting in Dartmouth, NS	11/12/07	FN A
Examples of meetings		FN B
		FN C
Salmon Meeting in Fredericton, NB		FN D
Total # of Co-Management Meetings:	2	

Please indicate, on an annual basis, the dates on which co-management pre-meeting sessions and debriefing sessions were held with MMFNs by Commercial Fishing Liaison Coordinators. Please include information regarding who<sup>1</sup> was present for the session (may include more than one level). (PI-23)

TABLE 4

Co-management Debriefings	First Nation Level <sup>1</sup>	Type <sup>2</sup>
<b>First Nation A</b>		
September 12, 2007	A, C	P
December 15, 2007	B	D
<b>First Nation B</b>		
October 07, 2007	A	
Total:		

<sup>1</sup> First Nation Level Options:

A = First Nation Fisheries Coordinator, B = First Nation Council / Chief, C = First Nation Harvesters

<sup>2</sup> Type Options: P = Pre-meeting Session, D = Debriefing Session

Please identify, on an annual basis, any other notes involving co-management issues. For each note please indicate which First Nation(s) are involved.

TABLE 5

Title	First Nations Involved*	Notes

\*May be more than one

Please indicate, on an annual basis, the level of assessed risk between each MMFN associated with your Aggregate Body and non-aboriginal stakeholders. (PI-25)

TABLE 6

First Nation	Level <i>L/M/H</i>
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; display: inline-block;">                     Insert Low, Medium or High for the level of assessed risk between each MMFN                 </div>	

Level

- Low – MMFN generally in agreement on most issues with non-native industry participants with similar licenses and allocations and with DFO on major fisheries management issues. In relation to allocations, regulations and conservation measures, MMFN demonstrates strong willingness to attempt to discuss problems that arise and collaborate in finding solutions.
- Medium – MMFN expresses some disagreement with other non-native stakeholders and/or DFO on major fisheries management issues in relation to allocations, regulations and conservation measures. Demonstrates resistance to discuss problems and collaborate in finding solutions.
- High – MMFN mostly in strong disagreement with other non-native stakeholders and/or DFO on major fisheries management issues in relation to allocations, regulations and conservation measures. Demonstrates strong unwillingness to discuss problems and collaborate in finding solutions.

## AICFI Component 4 – Diversification (FN) Summary of Results

\_\_\_\_\_ Initial Estimate

\_\_\_\_\_ Final Report

[In respect of Section 22 (Final Report), the RECIPIENT is required to submit to DFO an outcomes-based evaluation report or statement, based on projected activities as set out in Appendix 2]

### Commercial Fishing Enterprise (CFE) - Business Development

Please indicate, on an annual basis, any future business development activities your CFE would be interested in undertaking, as well as a projected date of commencement:

<i>CFE – Business Development Activity</i>	<i>yyyy/mm</i>

### Governance

Please indicate, on an annual basis, any future CFE Governance development activities your CFE would be interested in undertaking, as well as a projected date of commencement:

<i>CFE – Governance Development Activity</i>	<i>yyyy/mm</i>

### Co-management:

Please indicate, whether your First Nation participates in the co-management of the Commercial Fishing Industry:      Yes       No

Please indicate if co-management meetings are attended by a First Nation Representative:      Yes       No

Please indicate if co-management meetings are attended by a Commercial Fisheries Liaison Coordinator:      Yes       No

If "yes" please complete the following table:

Commercial Fisheries Liaison Coordinator	Aggregate Body

## Appendix 4: Cash Flow Projection

Cash Flow Projection  
For the Fiscal Year 200\_ - 200\_

Fill in the Fiscal Year being reported. A new report is required at the beginning of each Fiscal Year.

MONTH	\$
APRIL	\$
MAY	\$
JUNE	\$
JULY	\$
AUGUST	\$
SEPTEMBER	\$
OCTOBER	\$
NOVEMBER	\$
DECEMBER	\$
JANUARY	\$
FEBRUARY	\$
MARCH	\$
<b>TOTAL</b>	\$

Monthly  
breakdown of  
Allowable Costs

NOTE: The Recipient should include only the Eligible Costs (Appendix A) that it will incur in the future and leave empty the spaces for the previous months.

## Appendix 5: AICFI Contribution Progress/Supplementary/Final Report

Fiscal Year: \_\_\_\_\_

Name and Address of Recipient:

Name of Project: Atlantic Integrated Commercial Fisheries Initiative  
Component: \_\_\_\_\_

Amount of Approved Contribution: \$ \_\_\_\_\_

Insert Component title here.

Funds Received to date: \_\_\_\_\_

### **TYPE of report (check one):**

- Monthly Progress Report
- Quarterly Progress Report
- Supplementary Report
- Final Report

### **PURPOSE of report:**

- Request for reimbursement
- Request for advance
  - for agreements over \$250,000, monthly reports required
  - for other agreements, quarterly reports required
- Release holdback
  - Final report required
- Other. Please specify \_\_\_\_\_

### **FINANCIAL SUMMARY**

Approved Contribution	Year to Date Expenditures	Commitments	Forecast to Year end	Total Forecast for Project
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Insert the total Contribution Approved by DFO.

Insert all allowable expenditures to date.

Insert how much you have committed to spend.

Insert how much you will spend till the end of the year.

Insert the total amount of the expected cost of the project.

Type of Expenditures	Funds received last Period	Allowable Expenses last Period	Amount required for next Period
AICFI			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Agreement</b>	\$ _____	\$ _____	\$ _____



## Appendix 6: Contact Information

<b>NCR</b>			
Kevin Fram Director, AICFI Aboriginal Policy and Governance	200 Kent Street Mail Station 13N194 Ottawa, ON K1A 0E6	613-993-3096 Cell 613-219-0753 Fax 613-993-7651 <a href="mailto:framk@dfo-mpo.gc.ca">framk@dfo-mpo.gc.ca</a>	
Gwen Martel Program Officer Aboriginal Policy and Governance	200 Kent Street Mail Station 13N194 Ottawa, ON K1A 0E6	613-990-0089 Fax 613-993-7651 <a href="mailto:martelg@dfo-mpo.gc.ca">martelg@dfo-mpo.gc.ca</a>	
Richard Norrena Program Officer Aboriginal Policy and Governance	200 Kent Street Mail Station 13N194 Ottawa, ON K1A 0E6	613-991-9618 Fax 613-993-7651 <a href="mailto:norrenar@dfo-mpo.gc.ca">norrenar@dfo-mpo.gc.ca</a>	
Martin Hébert Program Officer Aboriginal Policy and Governance	200 Kent Street Mail Station 13N194 Ottawa, ON K1A 0E6	613-991-0451 Fax: 613-993-7651 <a href="mailto:Martin.p.hebert@dfo-mpo.gc.ca">Martin.p.hebert@dfo-mpo.gc.ca</a>	
<b>GULF REGION</b>			
Rheal Boucher A/ Director, Aboriginal Fisheries Division	343 Ave University Ave Moncton, NB E1C 9B6	506-851-3960 Fax : 506-851-8703 <a href="mailto:Rheal.boucher@dfo-mpo.gc.ca">Rheal.boucher@dfo-mpo.gc.ca</a>	
Carter Russell Area Aboriginal Programs Coordinator	1 Queen Street Charlottetown, P.E.I C1A 7M8	902-566-7831 Fax: 902-566-7848 <a href="mailto:carter.russellr@dfo-mpo.gc.ca">carter.russellr@dfo-mpo.gc.ca</a>	Abegweit, Lennox Island
Tara Perley-Levi Area Aboriginal Programs Coordinator	P.O. Box 3420, Station Main Tracadie-Sheila NB E1X 1G5	506-395-7721 Fax : 506-395-7739 Email : <a href="mailto:tara.levi@dfo-mpo.gc.ca">tara.levi@dfo-mpo.gc.ca</a>	Burnt Church, Eel Ground, Elsipogtog, Indian Island
Kim Thériault Area Aboriginal Programs Coordinator	P.O. Box 3420, Station Main Tracadie-Sheila N.B. E1X 1G5	506-395-7765 Fax: 506-395-3809 <a href="mailto:theriaultk@dfo-mpo.gc.ca">theriaultk@dfo-mpo.gc.ca</a>	Buctouche, Eel River Bar, Madawaska Maliseet, Metepenagiag (Red Bank), Pabineau, Tobique, Burnt Church, Eel Ground, Elsipogtog, Indian Island
Adrien Vautour Area Aboriginal Programs Coordinator	2920, Highway 104 Antigonish, N.S. B2G 2K6	902-863-5670 ext. 2260 Fax: 902-863-5818 <a href="mailto:vautoura@dfo-mpo.gc.ca">vautoura@dfo-mpo.gc.ca</a>	Paq'tnkek, Pictou Landing
Tracey Isaac-Mann Crosby Aboriginal Fisheries - Program Manager	343 Ave University Ave Moncton, NB E1C 9B6	506-851-7785 Fax: 506-851-7803 <a href="mailto:Tracey.IMCrosby@dfo-mpo.gc.ca">Tracey.IMCrosby@dfo-mpo.gc.ca</a>	
<b>MARITIMES REGION</b>			
Vacant Director Aboriginal Fisheries	Marine House PO Box 1035 Dartmouth, NS B2Y 4T3	902-426-4011	
Gary Weber Senior Advisor – Resource Management	PO Box 1035 176 Portland St Dartmouth N.S. B2Y 1J3	902-426-9011 <a href="mailto:weberg@mar.dfo-mpo.gc.ca">weberg@mar.dfo-mpo.gc.ca</a>	
Jeff Purdy Area Aboriginal Programs Coordinator	215 Main Street Yarmouth, NS B5A 1C6	902-742-6827 Fax 902-742-6893 <a href="mailto:purdyji@mar.dfo-mpo.gc.ca">purdyji@mar.dfo-mpo.gc.ca</a>	Acadia, Annapolis Valley, Bear River, Glooscap
Anne Harrington Area Aboriginal Programs Coordinator	99 Mount Pleasant Road PO Box 1009 St George, NB E5C 3S9	506-755-5050 Fax 506-755-5061 <a href="mailto:harringtona@mar.dfo-mpo.gc.ca">harringtona@mar.dfo-mpo.gc.ca</a>	Fort Folly, Kingsclear, Oromocto, St. Mary's, Woodstock
Vera F. Pierro Area Aboriginal Programs Coordinator	1270 Westmount Road Sydney NS B1R 0A4	902-564-2976 Fax : 902-564-7398 <a href="mailto:pierrov@mar.dfo-mpo.gc.ca">pierrov@mar.dfo-mpo.gc.ca</a>	Chapel Island, Esaksoni, Indian Brook, Membertou, Millbrook, Wagmatcook, Waycobah

Tom Howe Co-Management Development Officer	PO Box 1035 176 Portland St Dartmouth N.S. B2Y 1J3	902-426-6063 <a href="mailto:howet@mar.dfo-mpo.gc.ca">howet@mar.dfo-mpo.gc.ca</a>	
<b>QUÉBEC REGION</b>			
Marcel Boudreau A/ Director Resource and Aboriginal Fisheries Management	104 Dalhousie St Québec, QC G1K 7Y7	418-648-7679 Fax 418-649-8002 <a href="mailto:Marcel.Boudreau@dfo-mpo.gc.ca">Marcel.Boudreau@dfo-mpo.gc.ca</a>	
Robert Fibich Aboriginal Fisheries Coordinator	104 Dalhousie St Québec, QC G1K 7Y7	418- 648-4566 Fax: 418-648-4667 <a href="mailto:fibich@dfo-mpo.gc.ca">fibich@dfo-mpo.gc.ca</a>	Gesgapegiag, Gespeg, Listuguj, Viger
Sylvio Coulombe Aboriginal Fisheries Coordinator	120 de la Reine Street Gaspé, QC G4X 2R2	418-368-6818 ext 246 Fax: 418-368-4349 <a href="mailto:coulombes@dfo-mpo.gc.ca">coulombes@dfo-mpo.gc.ca</a>	Gesgapegiag, Gespeg, Listuguj, Viger
Kevin Wilkins Aboriginal Fisheries Manager	104 Dalhousie St Québec, QC G1K 7Y7	418-648-7870 Fax: (418) 648-7981 <a href="mailto:Kevin.Wilkins@dfo-mpo.gc.ca">Kevin.Wilkins@dfo-mpo.gc.ca</a>	



