



ISC Financial Statement Workshop 2024



Presentation to support
regional outreach sessions

Updated: June 11, 2018





ISC Financial Statement Workshop 2024

Today's discussion will cover:

- Notification of Auditor;
- What to do while waiting;
- Audit package;
- What ISC does during the review;
- 2-Year unexpended funding plan;
- Tips; &
- Questions



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Notification of Auditor:

- ISC sends out a 'Notification of Auditor' form in February. This is the form which allows ISC to forward audit packages to your Auditor and if the community agrees, allows ISC to contact the Auditor directly. Without this, all communication will go to the Nation.



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12 Reports and Records

- 12.1 [REDACTED] FIRST NATION shall prepare and submit to ISC all reports listed in Schedule 7 for each Fiscal Year in accordance with the requirements for each report set out in the *Reporting Guide* for that Fiscal Year.
- 12.2 If this Agreement covers more than one Fiscal Year, Canada may, on or before the start of each Fiscal Year, issue a new Schedule 7 for that Fiscal Year.
- 12.3 Canada shall publish the *Reporting Guide* no later than 90 days before the start of each Fiscal Year. Canada may amend the *Reporting Guide* during a Fiscal Year for the same Fiscal Year only if the amendment arises from a Treasury Board requirement. Canada shall promptly notify [REDACTED] FIRST NATION of any such amendment.
- 12.4 Subject to any statutory obligations that may apply to [REDACTED] FIRST NATION, Canada may, by notice to [REDACTED] FIRST NATION, extend the deadline for the receipt of any reports if [REDACTED] FIRST NATION provides notice before the applicable due dates of circumstances beyond [REDACTED] FIRST NATION'S control preventing [REDACTED] FIRST NATION from meeting the deadlines. Such a notice may only change the reporting date and no other reporting requirements, will be signed by Canada and will amend this Agreement in accordance with its terms.
- 12.5 [REDACTED] FIRST NATION shall retain all original financial and non-financial accounts and records, in paper or electronic form, that relate to the Activities and use of Funding under this Agreement, including accounts and records that are required to prepare reports under this Agreement, for a period of 7 years following the end of the last Fiscal Year to which the records relate. Such records, whether kept in paper or electronic form, must be organized, complete, legible and accessible.
- 12.6 If [REDACTED] FIRST NATION is required to provide Consolidated Audited Financial Statements as indicated in Schedule 7, [REDACTED] FIRST NATION shall have its yearly financial reports audited by an independent auditor who is recognized in the Province or Territory in which [REDACTED] FIRST NATION has its administrative offices. [REDACTED] FIRST NATION shall notify Canada of the appointment of the auditor at least 2 weeks before the end of the Fiscal Year covered by the audited financial reports. The notice must authorize Canada to release revenue and trust information to the auditor for purposes of completing the Consolidated Audited Financial Statements.
- 12.7 ISC may deliver a copy of [REDACTED] FIRST NATION'S Consolidated Audited Financial Statements, together with all other financial reporting required under the *Reporting Guide*, to CIRNAC. ISC shall not provide a copy of such statements or reports to any other Federal Department or any third party except where agreed to in writing by [REDACTED] FIRST NATION or where authorized or permitted by law.



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What to do while waiting:

- ISC aims for the audit package to be sent out each mid-May.
- This allows for testing to be done to ensure accuracy of documents.
- In the meantime, it is suggested to connect with your FSO somewhere around mid-April, to ensure you have all agreements, amendments, and Notices of Budget Adjustments (NoBAs).
- The agreement talks about SET, FIXED, FLEX, Grant, and Block funding, their intended uses and how & when funds can be carried over to the next fiscal year or recovered.



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Audit Package: (actually for past few years it's been 2 packages)

- 1st package = Funding Confirmation Report and Payables at Year End, Cash Flow Budget Report, Manage PAYE Report (all years) where applicable, National Housing Authority Report (First Nations only) and the Reporting Guide.
- 2nd package = Trust Fund Account History, COVID Relief Funding Report (where applicable) and the Journal Voucher Report (where applicable).



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Indigenous Services Canada / Services aux Autochtones Canada		Grants and Contributions Information Management System Unclassified						
Funding Confirmation and Payables at Year End (PAYE) Report								
Display Functional Area and Sequence								
For the Fiscal Year Ended 2025/03/31								
Selected Criteria								
Fiscal Year: 2024-2025				Recipient: 0735 – BOB FIRST NATION				
Include Funds: All				Exclude Funds: All				
Recipient: 0735 - BOB FIRST NATION								
Recipient Type: First Nation								
Fiscal Year: 2024-2025								
Funding Approach	Functional Area	A Funding at Year-End	B Total Expenditure	C In-Year Overpayment	D In-Year Recovery	E E = B - D Expenditure at Year-End	F Payable at Year-End	G G = A - (E + F) Balance
Arrangement: 2021-BC-000036		Arrangement Type: CFA						
DIS								
Fixed Contribution	Q03B-001 - ADMIN & SUP SERV-REG&MEM (Year 005, Amend. 0000)	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
	Q29A-001 - POST SEC STDNT SUPP PROG (Year 005, Amend. 0000)	\$134,285.00	\$93,999.00	\$0.00	\$0.00	\$93,999.00	\$0.00	\$40,286.00
	Q29W-001 - BASIC NEEDS (Year 005, Amend. 0000)	\$323,760.00	\$194,257.00	\$0.00	\$0.00	\$194,257.00	\$0.00	\$129,503.00
	Q2A6-001 - SPECIAL NEEDS (Year 005, Amend. 0000)	\$6,605.00	\$3,961.00	\$0.00	\$0.00	\$3,961.00	\$0.00	\$2,644.00
	Q2AF-001 - SERVICE DELIVERY (Income Assistance Family Supports) (Year 005, Amend. 0000)	\$42,037.00	\$25,222.00	\$0.00	\$0.00	\$25,222.00	\$0.00	\$16,815.00
	Q2AF-002 - SERVICE DELIVERY (Service Delivery) (Year 005, Amend. 0000)	\$53,849.00	\$32,310.00	\$0.00	\$0.00	\$32,310.00	\$0.00	\$21,539.00
	Q2BF-001 - IN - HOME CARE (Year 005, Amend. 0000)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Q2BF-002 - IN - HOME CARE (Year 005, Amend. 0000)	\$36,241.00	\$21,743.00	\$0.00	\$0.00	\$21,743.00	\$0.00	\$14,498.00
	Q2BH-001 - SERVICE DELIVERY (Year 005, Amend. 0000)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Q2BH-002 - SERVICE DELIVERY (Year 005, Amend. 0000)	\$6,396.00	\$3,840.00	\$0.00	\$0.00	\$3,840.00	\$0.00	\$2,556.00
	Q2C3-001 - CFS PREVENTION (2024/25 CFS Prevention) (Year 005, Amend. 0000)	\$93,916.00	\$93,916.00	\$0.00	\$0.00	\$93,916.00	\$0.00	\$0.00
	Q2C3-002 - CFS PREVENTION (2024/25 CFS Prevention - Remoteness Top-up) (Year 005, Amend. 0000)	\$7,394.00	\$7,394.00	\$0.00	\$0.00	\$7,394.00	\$0.00	\$0.00
	Q2C7-001 - FN REPRESENTATIVE SERVICE (2024/25 First Nation Representative Services) (Year 005, Amend. 0000)	\$54,228.00	\$54,228.00	\$0.00	\$0.00	\$54,228.00	\$0.00	\$0.00
	Q2D0-001 - PREVENTION PROJECTS (2024/25 FVPP - How to have meaningful conversation) (Year 005, Amend. 0051)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Funding Confirmation Report and Payables at Year End (PAYE)

- Funding for the year is summarized & final numbers confirmed. This includes initial funding, amendments + increases to the funding made by way of NoBAs.
- Funding not paid out by March 31st is shown as PAYE. Also includes in-year budget reductions and recoveries.
- ISC revenue in financial statements must reconcile against total of column A. If not, a reconciliation of ISC revenue will be required.
- Recoveries from prior years is at the bottom of the page.



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Cash Flow Budget Report
Program/Service Budgets, Authorities and Monthly Expenditure Plan
BOB FIRST NATION (0735)

Arrangement No.: 2021-BC-000036
Fiscal Year: 2023-2024

CFA

Targeted Funding

Program/Service Description	Code	Seq	Fund	CC	Fund. Appr.	P01 APR	P02 MAY	P03 JUN	P04 JUL	P05 AUG	P06 SEP	P07 OCT	P08 NOV	P09 DEC	P10 JAN	P11 FEB	P12 MAR	Pool	Holdback	PAYE Setup	Total	Over Payment Current Year	
REGISTRATION & MEMBERSHIP	00411																						
ADMIN & SUPP SERVICES/REVENUE - (C0000 - DEFAULT)	0038	001	304	A000FC	Fixed	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
NON BLOCK FN SCHOOL	00411																						
FN SCHOOL FORTALLA - (0021) PICTA-COQUIAM SCHOOL District (COVID-19) - (C0065 - COVID-19)	024F	001	335	A000B	Flex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,731.00	\$0.00	\$0.00	(\$12,731.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COVID19 SAFE RE ELEREC	0041E																						
COVID19 SAFE RE ELEREC - (0021) PICTA - Education School District (COVID-19) - (C0065 - COVID-19)	024B	001	020	A000B	Flex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,731.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,731.00	\$0.00	
POST SECONDARY EDUCATION	00421																						
HOST SEC STUNT SUPP PROG - (0084) SSMALL	023A	001	336	A000B	Fixed	\$27,796.00	\$0.00	\$0.00	\$6,348.00	\$46,327.00	\$0.00	\$0.00	\$0.00	\$34,745.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118,817.00	\$0.00	
POST SEC STUNT SUPP PROG - (0020) PSE Emergency Funds (COVID-19) - (C0065 - COVID-19)	023A	002	020	A000B	Flex	\$0.00	\$0.00	\$0.00	\$0.00	\$17,503.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,503.00	\$0.00	
INCOME ASST - BASIC NEEDS	00391																						
BASIC NEEDS - (C0000 - DEFAULT ACCOUNT)	023W	001	356	A000D	Flex	\$41,307.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$27,078.00	\$0.00	\$0.00	\$0.00	\$344,729.00	\$0.00	
BASIC NEEDS - (0020) Income Assistance COVID-19 Benefit - BH - (C0065 - COVID-19)	023W	002	020	A000D	Flex	\$0.00	\$0.00	\$0.00	\$0.00	\$43,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,200.00	\$0.00	
BASIC NEEDS - (0040) for previous COVID funding - FA COVID-19 FUND - (C0065 - COVID-19)	023W	003	356	A000D	Flex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,200.00	\$0.00	\$0.00	\$0.00	\$43,200.00	\$0.00	
INCOME ASST-SPECIAL NEEDS	00392																						
CHILD OUT PAR HOME ALLOW - (C0000 - DEFAULT)	024A	001	356	A000D	Set	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL NEEDS - (C0000 - DEFAULT)	024E	001	356	A000D	Flex	\$734.00	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$489.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,113.00	\$0.00
SPECIAL NEEDS - (0020) Income Assistance Supplement (COVID-19) - (C0065 - COVID-19)	024E	002	356	A000D	Flex	\$0.00	\$0.00	\$0.00	\$0.00	\$31,200.00	(\$15,549.00)	\$0.00	\$0.00	\$0.00	\$23,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,055.00	\$0.00
SPECIAL NEEDS - (0020) Income Assistance Supplement (COVID-19) - (C0065 - COVID-19)	024E	003	020	A000D	Flex	\$46,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,945.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,745.00	\$0.00	
INCOME ASST-SERV DELIVERY	00393																						
SERVICE DELIVERY - Income Assistance Family Support - (C0000 - DEFAULT)	024F	001	356	A000D	Fixed	\$5,844.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$3,303.00	\$0.00	\$0.00	\$0.00	\$42,027.00	\$0.00	
SERVICE DELIVERY - (C0000 - DEFAULT)	024F	002	356	A000D	Fixed	\$6,211.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$4,141.00	\$0.00	\$0.00	\$0.00	\$51,758.00	\$0.00	
SERVICE DELIVERY - (0020) 1st Service Delivery Increase (COVID-19) - (C0065 - COVID-19)	024F	003	356	A000D	Fixed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,380.00	\$0.00	

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- The **Cash Flow Budget Report** summarizes the monthly cash flow for each funding provided through the agreement.



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Manage Payables at Year End (PAYE) Report Summary

As Of 2024/09/16

Selected Criteria											
Fiscal Year: 2023-2024						CC: All					
Region: BRITISH COLUMBIA						Recipient: 0735 – BOB FIRST NATION					
Grouped By: Cost Center						Region/Zone: All					
Budget Activity: All						Functional Area: All					
Include Zero Balances: Yes						Status: All (excluding Cancelled and Reversed)					

Recipient	Arrangement	Functional Area & Description (financial coding)	Seq.	Vendor Site	Fiscal Year of Set-up	PAYE Setup Amount	PAYE Transfer		PAYE Release for Payment	Unencumber to CRF	Balance
							In	Out			
Batch Status: Active											
A0908A - MGR - CFS PROGRAM & IMPLEMENTATION											
Child and Family Services											
0735 – BOB FIRST NATION	2021-BC-000104	Q2C0 - OPERATIONS - CFS (355.A0908A.Q2C0.50535.CY223.82431)	4	BOB FIRST NATION (00087654321)	2023-2024	\$1.00	\$0.00	\$0.00	(\$1.00)	\$0.00	\$0.00



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- The **Manage PAYE Report** (all years) provides a list of all active Payables at Year End covering all years.



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- The **National Housing Authority Report** has details on loans which were guaranteed by the Minister for housing loans to the Band and band members. When Councils support individual member's loans, they are agreeing to pay out the loan should it go into default. This makes it a contingent liability.



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- Here's a link to the **Reporting Guide**:

<https://www.sac-isc.gc.ca/eng/1546552621104/1610053085168>

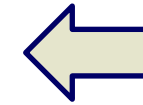
- You'll find it useful as it outlines the requirements for presentation of your financial statement presentations.



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Sample statement that works

Funded Recipient – Program / Service/Activity / Project NameFor the year ended March 31, 201X			
	201X Budget	201X Unaudited	201X (prior year) (Unaudited)
REVENUE (examples)			
Indigenous Services Canada and/or Crown-Indigenous Relations and Northern Affairs Canada			
Other revenue			
Indigenous Services Canada and/or Crown-Indigenous Relations and Northern Affairs Canada - Trust fund interest revenue			
Prior year unexpended funding (where applicable)			
TOTAL REVENUES			
EXPENSES (examples)			
Advertising			
Audit fees			
Bad debts			
Bank charges			
Emergency assistance			
Honoraria			
Insurance			
Interest on long-term debt			
Meeting			
Miscellaneous			
Office			
Professional fees			
Rent			
Repairs and maintenance			
Salaries and benefits			
Subcontracts			
Supplies			
Telephone			
Tradition and culture			
Travel			
TOTAL EXPENSES			
SURPLUS (Deficit) BEFORE TRANSFERS			
Transfers between programs			
Transfer to education (example)			
Transfer from casino (example)			
SURPLUS (Deficit)			



Revenue by Source



Expenditures by Object



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- The **Trust Fund Management System (TFMS) – Account History** provides details on transactions in First Nation's Capital Trust and Revenue Trust accounts.
- Please note, interest for the preceding year is shown as accrued on April 1st of the following year.



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- **COVID Relief Funding Report** – Where applicable

This report is a list of all COVID19 relief funding provided through your 2022-2023 ISC funding agreement

- **Journal Voucher Report** – Where applicable

This report is a list of all Journal Voucher transactions to notify changes of functional area coding, funding approach and/or project coding.



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What the FSO reviews

- Auditor's Report
- Audited Consolidated summary Statement of Financial Position
- Audited Consolidated Statement of Operations
- Audited Consolidated Statement of Changes in Net Debt
- Audited Consolidated Statement of Cash Flows
- Notes to Financial Statements
- Auditor's Recommendations Letter to Management Optional
- Annex A Schedule of Revenue and Expenses - Program/Service/Activity
- Annex B Schedule of Remuneration and Expenses - Chiefs and Councillors (Auditors report/ Review engagement report)
- Annex C Schedule of Remuneration and Expenses - Unelected Senior Officials (Auditors report/Review engagement report)
- Annex D Statement of Moveable Assets Reserve (Auditor's report/Review engagement report) Optional



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- FSOs reconcile revenue as per the financial statements verses ISC records (the Funding Confirmation Report). Revenues and Eligible Expenditures are plugged into the system, prior year carry overs are included and Recoveries, Reimbursements and Carry overs to the next year are determined.
- ISC then may make adjustments to the Statement of Operations and Statement of Financial Position.



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Statement of Operations

	2023-2024		
	Financial Statement	ISC Adjustment	Adjusted Financial Statement
N011-REVENUE			
N049-Deferred Revenue Start of year (Department)			0
N048-Deferred Revenue Start of year (Other)			0
N047-Department Revenue			0
N063-Health Canada Revenue			0
N064-CMHC Revenue			0
N046-Loan Revenue Treaty			0
N045-Other Government Departments			0
N044-Agency (Flow Through)			0
N043-Band			0
N042-Trust Accruals and Revenue (Interest)			0
N041-Trust Other			0
N040-Deferred Revenue End of year (Department)			0
N039-Deferred Revenue End of year (Other)			0
N052-Other Revenue			0
TOTAL N011-REVENUE	0	0	0
N010-EXPENSES			
N038-Agency (Flow Through)			0
N036-Band Business Expenditures			0
N037-Program-Related			0
N065-Other			0
TOTAL N010-EXPENSES	0	0	0
N062-Annual Surplus (Deficit)	0	0	0



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Statement of Financial Position

	2023-2024		
	Financial Statement	ISC Adjustment	Adjusted Financial Statement
N006-FINANCIAL ASSETS			
N034-Cash/Term Deposits			0
N119-Restricted Cash (Current)			0
N120-Restricted Cash (Long Term)			0
<input checked="" type="checkbox"/> N033-Accounts Receivable			
N101-Department			0
N102-Health Canada			0
N103-CMHC			0
N104-Other Government Agencies			0
N105-Other			0
N106-Other (not believed to be collectable in the next year)			0
TOTAL N033-Accounts Receivable	0	0	0
N107-Inventory Held for Resale Purposes			0
N108-Temporary Investments			0
N109-Long-Term Investments			0
N029-Trust Funds-Capital & Revenue			0
N028-Trust Funds-Other			0
N110-Equity in Government Business Enterprise			0
N122-Other Financial Assets			0
TOTAL N006-FINANCIAL ASSETS	0	0	0
N005-LIABILITIES			
<input checked="" type="checkbox"/> N117-Financial Liabilities			
N024-Bank indebtedness/overdraft			0
N023-Accounts Payables & Accrued Liabilities			0
N022-Deferred Revenue			0
N017-CMHC Loan Payable			0
N021-Long Term Debt			0
N121-Other Current Liabilities			0



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- Solvency is determined. ISC looks at **Liquidity** (measures short term health if there are sufficient assets to cover liabilities); **Sustainability** (ability to service operational and capital obligations over the long term); and **Working Capital to Revenue** (if for whatever reason, funding stops for a month, does the Nation have the ability to maintain operations).
- Each review is double checked by an independent financial person in ISC to ensure accuracy.
- Final letters are then sent out, with a 30 day period should supplemental information be required.



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2-Year Unexpended Funding Plan:

- Although not part of the ISC financial statement process, it should be noted, if not already done, unexpended funds going back to fiscal year 2019-2020 need to be detailed in a plan on how the funds will be expended by March 31, 2026. If not, they are subject to recovery.
- Additional details or questions, please connect directly with your FSO.



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Tips:

- Go back to ISC's prior year final review letter. This outlines what & how the department has determined recoveries, reimbursements and deferred revenues. If you weren't provided a copy of the Audit Committee Report, you can ask for it (it provides a breakdown of ISC's adjustments).
- Check emails from FSO related to the prior year review. This would have highlighted a need for supplemental information or a need to present program schedules differently. If changes haven't been incorporated into your current year schedules, you can expect the same email again.



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To wrap things up, today we discussed:

- Notification of Auditor;
- What to do while waiting;
- Audit package;
- What ISC does during the review;
- 2-Year unexpended funding plan; &
- Tips



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My one takeaway from today:

- I can not emphasize enough reviewing the prior year final review letter and submitting program schedules like the earlier slide. Revenue by Source and Expenditures by Object.



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Questions:

Please connect with your FSO or the manager who can be reached at: vern.bob@sac-isc.gc.ca or by phone at: (604) 313 8957