



Annual Report
April 1st 2020 – March 31st 2021



The Guiding Principles – Our Pillars for Success

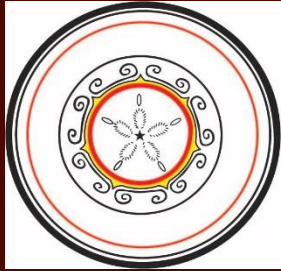
Perseverance - AFN has been able to take teachings from the past and overcome obstacles of our ancestors to survive and thrive. By working together, through community we are motivated for our future and generations to come.

United Front For Success - All departments coming together and working collaboratively by sharing knowledge, resources and success.

Humility - One of the seven sacred teachings, we are all "Human". Being humbled and believing we are not lower or higher than anyone else.

Support - Working together to create ownership in oneself. Elevated, skilled people supporting each other, feeling included, working towards a common goal, taking ownership of your role.

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Introduction of Our Community

Acadia First Nation communities span five counties from Yarmouth to Hammonds Plains, with many of our Mi'kmaq residing all throughout the lands of Mi'kma'ki and beyond, this is the Land of the Mi'kmaq, the Unceded Territory of the Mi'kmaq. Acadia First Nation has separate land holdings in Gardner's Mill and Shelburne, which are both in different stages of the ATR (Addition to Reserve) Process.

As a Mi'kmaw Nation within Mi'kma'ki, Acadia First Nation continues to practice and revitalize our Mi'kmaw traditions, culture and language. Programming and resources are delivered to community members continually and through perseverance and working together collaboratively, Acadia First Nation communities and our growing membership of 1797 will continue to strive for success and inclusiveness.





Kwe, All Band members of Acadia First Nation

I begin my message to you all by expressing my appreciation to all those who supported me in the past election by voting me back in for another term as your Chief. This in itself speaks volumes in the confidence you have in my leadership and I shall make every effort, whenever possible, to live up to your expectations.

It is my privilege to take this opportunity to acknowledge and welcome the return of Councillor Avis Johnson as now Deputy Chief, Councillor Charmaine Stevens, Councillor Andrew Francis, Councillor Rachel Falls, Councillor Jeff Purdy, Councillor Tom Pictou, Councillor Michael Paul, and to welcome a new addition to the team, Councillor Natteal Battiste.

It is these Council members who have, and will, dedicate and devote their time in any way they can to ensure the decisions we make as a Band Council are and will be in the best interest for you, the Band Members, whom we are responsible to. I look forward to working together with Council as we move forward during this coming term.

I am pleased to announce and welcome a new addition to our senior staff, Julian O'Connell who holds the position of Band Manager. I wish him well and know his knowledge and experience will be an asset to the administration of our Band affairs.

The past few years 2020-21 have been most challenging for the whole country and world, with the continuing focus on how best to achieve the goals we set for ourselves as individuals and as a collective, within the confines of Covid-19. Despite all of this we have managed to continue the day to day business affairs of the Band Council and management of programs, staff and services.

I want to impress on everybody, the success and the achievements of this Band would not be possible but for the tireless work, dedication, and commitment of all the staff including volunteers, whom I am forever indebted to. Our frontline workers who have and continue to unselfishly devote endless time and energy to ensure our policies and protocols are kept up to date as we are operating in the safest manner possible. The service provided in administering Covid related information and the success of 747 Covid vaccinations along with the management and staff throughout Acadia First Nation to our patrons and our people is second to none. Thank you all!

The landscape on how we conduct meetings, gatherings and communications has changed from one of personal events to virtual with a total reliance on modern technology, which has become the normal for many. This has allowed the Country as a whole, to move on with great success including Band governments and other business affairs.

Most recently, the Pandemic cases are on the decline and vaccinations are on the rise in Nova Scotia, which is a positive and welcoming signal for us citizens as restrictions are slowly being lifted. With that in mind, we are slowly resuming in person Chief and Council meetings, in combination with virtual they are held twice a month on every second and fourth Tuesday. Despite the Covid restrictions, the Council and I have managed to represent you at many events, meetings and occasions, too numerous to provide detailed information.

The one event I must mention is the "Truth and Reconciliation Day", on September 30th, which has been proclaimed as a national Holiday by Prime Minister Trudeau which is highly significant for all Indigenous People in Canada. Council members and I attended various events on this day throughout the Province.

We are on the doorstep of 2022 which is fast approaching...we will continue to move ahead for the betterment of all.



Membership

Acadia First Nation consists of six reserve locations in Nova Scotia stretching from Yarmouth over 300 Kilometers to the newly identified Hammons Plains Reserve. The AFN reserves presently identified under the Indian Act are as follows:

1. Yarmouth reserve with 74 houses
2. Medway Reserve with 6 houses
3. Ponhook Lake Reserve with 7 houses
4. Wildcat Reserve with 18 houses
5. Gold River Reserve with 36 houses
6. Hammonds Plains Reserve with an administrative office, gaming center, convenience store and tobacco shop

In addition to these locations Acadia First Nation does possess 2800 acres of land donated to AFN many years previous by John Cook. The Gardiners Mills Property currently has three homes built and is in the final stages of ATR (Addition to Reserve Approval). AFN has also acquired 12 acres of fee simple lands in the Shelburne area. The ATR process will be initiated on this location in 2021.

Total band members: 1797

On Reserve: 241



Health Update

Covid-19 has had a significant impact within First Nation Communities, the province of NS, throughout Canada and worldwide. On March 22, 2020, the Government of Nova Scotia declared a provincial state of emergency to help contain the spread of COVID-19. Acadia First Nation took a strong position to effectively respond to and recover from the COVID-19 pandemic.

The Acadia First Nation Health Team has worked diligently with Federal (Indigenous Services Canada) and Provincial (Nova Scotia Health Authority and Public Health Agencies) colleagues to keep informed and up to date as part of the Covid-19 response and vaccination plan. During the Covid-19 pandemic, AFN has followed all NS Public Health Orders and directives to try to mitigate the impacts of this virus within community and surrounding communities.

The AFN Health Team was able to coordinate, facilitate and implement a strong vaccine program, hosting over sixteen clinics in Yarmouth and Gold River for those aged 12+. 747 doses were given to on and off Reserve AFN Band Members as well as Community Members as of July 7, 2021.

Mental Health and Addiction Services continue in person with Adult and Child and Youth clinicians in Yarmouth, Gold River and Wildcat. The Family Physician located in the Yarmouth Health Centre practiced (in person appointments) during the lockdown. A Nurse Practitioner has begun practicing out of the Gold River Health centre offering primary care for those without a family physician. Foot Care clinics resumed in Yarmouth in October 2021. Restrictions have slowly eased and Nova Scotia Health has resumed most services throughout Nova Scotia Health. The NIHB program continues to operate and assist with Vision, Medical Transportation, Dental, Pharmacy and Medical supply claims.

As we move forward, the Health Team continues to work diligently with all partners to promote awareness and prevention of Covid-19. We all must do our part to keep our communities, members and one another safe. Acadia First Nation is dedicated to keeping its members health paramount.

The Acadia First Nation vision of health is to support every community and its members in achieving and maintaining optimal health and quality of life.

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SUMMMARY

The objective of the AFN social development program is to provide a basic need to those in financial difficulty. In hope of providing better health, security, and safety in their time of need.

Key Accomplishments:

-We are proud that we are able, through the social program, to provide hot lunches children who are on assistance in 8 different schools.

Evidence:

- Families whose children receive the hot lunch program find this program is a financial help and the children do better in school with a nutritious meal every day.
- Families were able to purchase and stock extra groceries during the pandemic

In summary:

This year has been a trying time for everyone and although the social program provided extra assistance during Covid 19 it was very hard to get the groceries needed as stores ran out of supplies and waiting every 2 weeks meant not being able to obtain what was need when it was on sale or in a timely matter. ISC has finally provided Covid-19 funding and during Sept-Nov there is an increase in social rates and hopefully this will provide clients the extra money to stock up on essentials in case of a second wave.

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Here is the latest update from Chief Leroy Denny who serves as our lead Chief on social programs



**Mi'kmaq Social Governance Initiative
Community Update
October 2021**

Message from Chief Leroy Denny

Ta'n Etli-tpi'tmk Board Chair and Lead Chief of Social Governance

I am pleased to provide an update to our leadership and community members on the work we are doing to support a section 35 self government agreement over a new Mi'kmaq social assistance program. Unfortunately the covid-19 pandemic and election cycles have pushed our implementation forward to 2023. There has been significant progress and the work continues to support our transition to self-government.

Highlights

Common Social Policy Development

Social Development Administrators (SDA's) and the project team are close to finalizing a new common Mi'kmaq Social Policy to replace the outdated 1994 Atlantic Region Mi'kmaq-Maliseet Social policy. This new policy is designed to support Mi'kmaq families living in all thirteen communities to reduce poverty, to improve living conditions and to open opportunities for training and employment. The draft policy will be presented to the Chiefs and the band councils for review and approval in the coming months.

Mi'kmaq Case Management System

With Membertou Geomatics Solutions expertise and the guidance by the Social Development Administrators, the new common social policy has been integrated into a customized Mi'kmaq Social Governance application (software). This software includes a new case management model for social clients. This means clients will have an opportunity to work with SDA's to create an plan to support them for training and employment opportunities and to eliminate long term social assistance dependency.

Pilot Projects

The new Mi'kmaq social policy and case management system will be tested in four communities starting in 2022-2023 depending on the allocation of additional resources from Indigenous Services Canada. The four pilot projects will provide feedback on the efficiency and effectiveness of the new policy and case management model. The testing results will help the project team make necessary changes before the policy is implemented in all communities.

Ta'n Etli-tpi'tmk Association

In September 2020, the Chiefs formed a new L'nu public institution to support the path to self-government over Mi'kmaq social (income assistance). The Ta'n Etli-tpi'tmk social governance model is similar to the Mi'kmaw Kina'matnewey Education governance structure with Chiefs as Board of Directors. Jurisdiction, control and management of income assistance will continue to be at the community level. Saqmaq Leroy Denny serves as the Board Chair and Lead Chief on the Social Governance initiative.

Social Development Administrators (SDA's)

Mi'kmaq SDA's continue to be actively engaged in the governance project. They are the architects of the new Mi'kmaq social policy and without their participation the social governance project would not have advanced. The project team recognizes the tremendous work our SDA's in the communities for their clients. Due to covid-19, SDA meetings have been virtual with some in-person meetings. A number of SDA's also serve on committee's including a steering committee (3), a software system technical committee (6), the Social Terms of Reference Side Table (6) and the negotiation team (3). The vertical inclusion of SDA's allows for direct input by SDA's throughout the entire transition process.

Social Governance Negotiations

Mi'kmaq-Nova Scotia- Canada are using an existing formal process to negotiate agreements through the Made in Nova Scotia Process and Framework Agreement. Negotiations are guided directly by the Ta'n Etli-tpi'tmk Association Chiefs.

The Chiefs have appointed two co-lead negotiators and given mandates to Jim Michael, Pink Larkin Law and Brian Arbutnot, seconded from Wagmatcook. Jim and Brian will be supported by SDA's Dale Sylliboy (Eskasoni), Colleen Denny (Pictou Landing) and Tillie Googoo (We'koqma'q) and Jean Knockwood, Senior Policy Advisor, Ta'n Etli-tpi'tmk.

Meetings with Chiefs and Council's

The project team is planning to attend meetings with all Chiefs and Council's once funding is approved by Indigenous Services Canada and covid-19 public health measures allow for community based visits. Engaging Chiefs and Council's, band managers, CFO's and elders is important to the success of a future self-government arrangement with Nova Scotia and Canada.

If you have any questions please feel free to contact Jean Knockwood at: Jean.knockwood@msgam.ca



Housing Update

Capital & Housing Department

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Summary

Public Works includes all common infrastructure within our community such as the building and maintenance on all community buildings, businesses and community centers. The housing department conducts regular inspections on homes and carries out all work in all areas in a timely fashion. This year Housing will work with the Finance and Audit Committee to revamp the existing housing policy so that it is compliant with all policies presently being enforced on Reserve lands.

Key Accomplishments

New Housing- CMHC

For the 2020-2021 fiscal year Acadia First was allocated 1 Section 95 with that allocation we are converting the old Wildcat store into a duplex to provide housing for 2 families;

2021-2022 fiscal year we will receive an allocation of 1 unit and that unit will go on the Yarmouth reserve for a deserving family.

RRAP Grants

We received for 2021-2022 an RRAP grant allocation that will go on a home in need of a retrofit (roof, siding, window, and doors).

2 previous RRAP Grants were completed at the beginning of this year an addition on a home and a retrofit on the other.

Retrofits/Major Renovations /General Maintenance

Many renovations both minor and major were completed.

There were approximately 205 calls for servicing equipment, plumbing, electrical, and carpentry issues at AFN's stores, capital buildings, and homes.

This year the last of the trailers on the Yarmouth reserve was removed.



Housing Update



Retrofits- completed on 4 units, retrofit items may include insulation on the exterior, new windows, new doors, siding replaced, new shingles, and upgrade air exchanger.

Roofs - 10 roofs were repaired or replaced the roofs that needed replacing were upgraded to metal roofing. All roofs in the future will be replaced with metal roofing as needed.

Ramps - 3 wheelchair ramps were built on homes for occupants with mobility issues.

Other repairs-

12 Hot water tanks were replaced

Windows and doors replaced or repaired at 6 homes

2 bathroom tubs were upgraded to accessible walk-in tubs/showers.

Heat pumps-

Heat Pumps will no longer be installed by AFN in the homes. Efficiency NS has installed heat pumps in some houses after completing energy assessments, in that case, the occupant will be responsible for any service or maintenance to the unit.



Housing Update

Request for Housing

AFN's need for housing has grown tremendously over the years we have a total of 164 band members on the waitlist. Applications for housing can be filled out and submitted directly on our website www.acadiafirstnation.ca

Chimneys & Stoves

Private contractors cleaned and maintained the chimneys on all of the reserves, and will continue to do so in the upcoming months.

Water Conditioners

Acadia First Nation contracts out the work to install and maintain the water systems to R&S Clearwater. Valerie Whynot works closely with R&S to ensure all community members have safe drinking water.

Generators

Both Health Centers had generators installed for backup in case of a power outage.

Subdivisions

AFN has been working with CBCL and Dexter's Construction on Yarmouth's subdivision, water, and sewer project all are due to be completed in November 2021.

Funding has been secured to pave all roads in Yarmouth this will be complete in October/Nov 2021 as well.





Housing Update



Major funding applications

As previously noted the entire Yarmouth Reserve has been upgraded to a new sewer system over the past two (2) years and is now connected into the Town of Yarmouth on a high capacity sewer system. In the summer of 2021 additional funding was secured to rebuild all the roads, have them paved and have new shoulders put in. This will include traffic calming measures and new signage throughout.

In June 2021 Acadia First Nation was selected as one of twelve First Nation Communities across the country (out of over 80 applicants) to build and operate a fully funded Women's Shelter. This work will begin in the spring of 2022 and be completed before the Summer of 2023 on our Hammonds Plains Reserve.

Finally the Housing Department has made two (2) other major applications and expects to find out if we were approved this winter 2021/2022.

The first is for a new cultural and community center in Hammonds Plains and the second is part of the rapid housing initiative to construct new homes across Acadia First Nation.

Capital & Housing Department, Jim Pictou & Marie Falls

HUMAN RESOURCES



In starting the Human Resources Manager position in September 2020, during the midst of the COVID-19 pandemic, it was vital to understand and address the needs of employees continuing to work from home, and or transitioning back to the workplace, keeping health and safety top of mind for all employees, their families and our communities. Despite the ongoing challenges faced by COVID-19 AFN employment growth continued to increase at an average of 1.2% for the 2020-2021 fiscal year. The remainder of the fiscal year was focused on reviewing our current Human Resources (HR) framework, policies, procedures and practices and ongoing support for AFN administration and business operations throughout our Kespukwik territory.

Lisa Francis-Beaver

Human Resources Manager

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the HR department finalized

Year in Review:

Human Resources is a vital and integral key ingredient to AFN administration business operations success for our communities, members and and in the future as we grow and develop as a Nation. As its internal review, the results demonstrated that there the next three years, including, an HR Strategic Plan, aligned with the vision, goals and objectives of AFN’s overall Strategic Plan, updating of HR policies and procedures to address health and safety in the workplace and a more refined recruitment, retention and performance management system to address onboarding, employee relations and ongoing performance management.

Efforts to address these long-term objectives were initiated with the following **Key Activities and**

Accomplishments

HUMAN RESOURCES

Key Activities and Accomplishments:

- Established the Return to Work COVID-19 Employee Policy
- Administered the AFN Sunlife Group Benefits Plan
- Reviewed the current HR framework, policies, procedures and practices
- Established the AFN Performance Review Strategy, completed Performance Reviews across administration and business operations and established a comprehensive report and recommendations
- Reviewed and updated Job Descriptions with employees during the Performance Review Process
- Successfully developed, and submitted two funding proposals to obtain \$ 570, 000 in HR funding for 2021-2024 to support long term HR initiatives
- Established the AFN Strategic and Community Planning Committee
- Led the recruitment and hiring processes for the majority of posted positions
- Initiated the restructuring of the hiring process including job postings, job descriptions, hiring committee process, and onboarding
- Established the AFN Human Resource Exchange Network, Employee Relations Newsletter
- Initiated the restructuring of the onboarding processes including employee Orientation Binders and the development of an Administrative Manual for all employees
- Established the AFN Health and Safety Program Strategy
- Provided supporting role in AFN strategic planning and comprehensive community planning
- Provided HR support to AFN for the Nova Scotia Power Tusket Project
- Understand and continue to develop an approach to incorporating Mi'kmaq culture, traditions and practices as a grassroots approach to all aspects of employee relations
- Current enrollment in the AFOA Certified Indigenous Human Resources Professional Program
- Board member with WMA Agency Ltd, on behalf of the Assembly of Nova Scotia Mi'kmaq Chiefs





Fisheries Update

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Kespuwick Resources Inc. Update

The end of 2019 saw record highs for starting shore price in lobster and snow crab. The combination of good landings and high shore prices gave most harvesters a great start to the season. In February with the onset of the COVID-19 pandemic, markets in all fisheries became unstable and soon rising shore prices dropped dramatically. In the spring fishing was hampered by high winds and low shore prices resulting in the income of harvesters to be greatly reduced.

Through it all, the fisheries were all deemed essential industries by the federal government and the lobster harvesters were able to conclude their season. The COVID-19 pandemic brought a variety of challenges to the fishing industry among them harvesters had to take extra precautions while fishing to prevent the spread of the COVID-19. The harvesters practiced the government-mandated Safest Practices Protocols to prevent the spread of COVID-19.

There were no lateral or vertical investments made this year because of the uncertainty in the fisheries markets. There was a halt to all capital spending in the fisheries due to the uncertainty created by COVID-19. Fisheries revenues were diverted to other departments of the band because VLT revenues and other band source revenue had halted for months during the beginning of the pandemic.



Fisheries Update

Livelihood Fisheries Update

Recently, there were community engagement meetings held in Halifax, Gold River, Liverpool, Shelburne, and Yarmouth. The purpose of the meetings was to gather input from our communities about the issues related to moderate livelihood fisheries. This input would be brought to the Chief and Council. The information will be used by the Chief and Council to develop an evolving MLF management plan.

In 1999, the Supreme Court of Canada ruled in the Donald Marshall case that a series of Treaties signed in 1760-61 by Mi'kmaq and the British Crown are still valid. Known as the *Peace and Friendship Treaties*, they confirm that Mi'kmaq has the right to harvest and sell fish, wildlife, and wild fruit and berries to provide a moderate livelihood.

The Supreme Court of Canada has ruled that Nova Scotia Mi'kmaq does have the right to fish to earn a moderate livelihood. But they did not explain how the Mi'kmaq would exercise this right legally.

Like all the other Mi'kmaq communities in Nova Scotia, we are working to determine what is required to implement this treaty right.



Fisheries Cont'd

We value the insights of Acadia First Nation community members in the creation of an management plan for a moderate livelihood fishery.

The meetings were structured to discuss and share back the following issues as they related to moderate livelihood fisheries:

Moderate livelihood: *What does the phrase 'moderate livelihood' mean to you?*

Species and areas: *What would you fish and in what area?*

Access: *What is your vision of how we should access this fishery?*

Safety: *What would it take for you to feel safe?*

Management: *Who manages it? How? What about conservation?*

What other rules and regulations should be followed?





Fisheries Cont'd

Since the attendance for the initial MLF engagement meetings were low and we wanted to have input from Acadia First Nation's entire membership. A follow-up questionnaire was mailed out to all band members in October 2021.

The questionnaire is composed of some of the essential questions presented at the community meetings was received back into the department by the end of October 2021.

The final plan will be used to conduct ML Fisheries for Acadia First Nation. The management plan will be an evolving document that will suit our growing and changing community.

Curtis Falls - Director Kespwick Resources



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Work over the past year

The employment/training program continues to be a busy program with clients accessing our programs to assist with their training and employment needs.

The Employment and Training division of Acadia First Nation consists of a full time NEO and a part time NEO assistant. Our mission for the program is to provide programs and services to assist indigenous people to prepare for , obtain and maintain employment. Funding for our program is provided by Service Canada’s ISETS funding program. The ISETS agreement holder for all 13 First Nations and the Mi’kmaq Native Friendship Centre in Nova Scotia is the Mi’kmaq Employment Training Secretariat (METS). We operate under a sub-agreement structure administered by METS. Services can include but are not limited to; job search, resume writing, action plan development to overcome barriers, work placements, Skills training, apprenticeship, etc.

EVIDENCE:

This past year we served a total of : 38 clients with funded interventions and 42 with non funded interventions.

- Delivered a total of 80 interventions
- Assisted 6 clients with summer employment
- Had 18 clients placed in employment opportunities
- Had 16 clients registered in training opportunities
- Assisted 3 apprentices on their path to Red Seal Certification



Native Employment Opportunities cont'd

REFLECTION

2019/20 was a normal year of operations until late March. With the Covid-19 Pandemic hitting us hard in March, the program was hit hard and essentially shut down. The NEO was reduced in hours to two days per week working from home and the NEO assistant was laid off.

Covid-19 Pandemic affected the METS program in a big way. With schools being shut down, most of the clients attending school finished the school year from home. Community College students had their practicums postponed indefinitely. Summer students struggled with finding placements because many businesses were shut down. This year we only had a few summer students successfully find employment due to limited employment opportunities. Our apprentices were laid off due to cut backs and lay offs within our organization. The entire program was essentially at a stand still for months. CERB funding played a role in the Employment/Training program as well. Clients that were eligible were receiving funding through this program and not readily seeking work once things started opening back up. For many, the CERB funding was more than they were making while working.

Looking forward, there may be challenges for clients especially around the CERB funding. Those that received it will be taxed on those funds and may not have set aside the tax portion of that funding which will affect them during tax time. Access to the CERB funding was lax and now the government will be looking to re-coop from those that were not eligible and this as well will impose a great challenge to those that accessed it without legitimately qualifying. Many people saw this as easy money and took advantage without thinking about the repercussions. We may see a trend of more home schooling as well which could mean that more parents are going to opt to stay home instead of actively seek work.

Numbers for Community College students are down this year (2020/21) possible due to the blended model of learning (some in class/some online). This type of learning is a challenge for many people and also having the resources to do the work. (computers/internet/printer etc). We may see an increase in requests for tutors and other supports to assist these clients to be successful.

We are definitely facing a different way of doing business for the foreseeable future and the overall effects on the program are not yet known. We will do our best to continue to serve our clients to the best of our ability in these unprecedented times.



I.T. Update

The year 2020 has brought challenges and obstacles that no one would have been able to predict. This made it a very difficult job for any IT professionals in the industry. An IT professionals' job is to troubleshoot and find unique and inventive ways to solve unexpected issues. Having an IT professional on board during these times can help a business continue to function during difficult times, the IT Officer was prepared for situations like this to arise. One important tool which we have launched in the past 12 months is our website. This has allowed us to continue conversation and dialogue with our members throughout the COVID-19 pandemic. With the use of online cloud services and our own internal systems, we were able to successfully issue work-from-home workstations. Each position in the organization has its' own needs and challenges to overcome. With many people working from home; the industry has seen a rise in cybercrime and other malicious activities as people take advantage of work from home staff. The experience coming out of the pandemic provides great insight and highlights those areas which we need to improve on and cyber security should always remain a focus.



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Summary

The Information Technology department's objective is to ensure the businesses and offices of Acadia First Nation have the technical resources and technology required for daily operations while minimizing costs and downtime.

Key Accomplishments

We are proud of many of our successes. One key accomplishment for IT was the successful launch of our new website. This website features a complete redesign from our old site with a focus on usability. The installation and configuration of telecommunication system in the new Hammonds Plains office. The IT Officer provided overview and insight for data network and Wi-Fi network for Hammonds Plains, initiated an upgrade of the Wi-Fi network infrastructure for the Yarmouth administrative building and Coordinated installation of customer Wi-Fi for Winner's One Stop Restaurant. He also successfully completed configuration and roll-out of work-from-home workstations for essential AFN staff during the COVID-19 lockdown, and completed drone pilot training and completed the Advanced Drone Pilot certification process which allows me to pilot a drone in any Canadian Domestic Airspace.

Evidence

- New telecommunications and data server in Hammonds Plains
- New website (www.acadiafirstnation.ca)
- Canadian Drone Pilot Certificate – Advanced Operations

Reflection

As Acadia First Nation continues its' growth in the upcoming years, the IT department understands this growth will cultivate an increased need for IT and its' resources. IT understands that to keep up with the everchanging landscape of technology, it will require ongoing training and additional resources. The goal of the IT department is to meet this growing need.

Department Strategic Alignment

IT is committed to providing ongoing support for the growth and betterment of Acadia First Nation, its' members, stakeholders and businesses as opportunities and complications arise.



Education Update

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The education department makes every effort to provide students with opportunities to grow, develop and succeed as independent learners. We envision our children developing as balanced individuals spiritually, emotionally, physically and intellectually. This is accomplished by providing supports (primary through post secondary) to on and off reserve members to facilitate lifelong learning. Such supports are based on funding provided by Mi'kmaw Kina'matnewey (MK).

The Aboriginal Head Start On-Reserve Program continues to make every effort to include the 6 components of Head Start – language and culture, parent and family involvement, health promotion, nutrition, education and social support in daily programming.

The aim of the education department is to offer our youth, our future, opportunities to reach their full potential.

Summary

The education department strives to protect the rights of education and ensure education for all our youth (and community) for generations to come, wherever they reside. This is accomplished by effectively managing our resources, developing laws and policies, encouraging our children to value the choices offered by higher education and educating our neighbors so they will be tolerant of our beliefs.

Programs offered through the education department include: student support/tutoring (primary through secondary), post secondary education assistance, language, reading/after-school programming, on-reserve aboriginal head start and daycare and youth programming.



Education Update

Accomplishments/Successes

Language classes for all ages, Post Secondary education support

Daycare, head start, youth center programming

Student support/tutoring services for elementary/secondary/post secondary students

COVID technology support for post secondary students

COVID support for elementary/secondary students. COVID bags consisting of masks, hand sanitizer, lanyards and safety guidelines were provided to all our children in elementary/secondary school

After school programming

Reading support & annually recognizing our elementary/secondary students for their academic achievements

Evidence

Band members participated in language classes

Post secondary enrollment continues to increase with students earning certificates, diplomas, bachelor's and master's degrees and PhDs. 35 band members provided with support for tuition, books and living assistance for 2020 - 2021

Virtual attendance at meetings, i.e – Mi'kmaw Kina'matnewey Education Working Group Meetings

69 on-reserve students on the band's elementary/secondary nominal roll

Student awards issued in our communities

Reflection

COVID-19 continued to impact our learners from pre-primary to secondary schools, technical and vocational education and training institutions, universities, adult learning and skills development establishments.



Education Update

Key conditions to reopening schools in September: being able to ensure a safe return to school premises, while maintaining physical distancing and implementing public health measures, such as the use of masks and frequent hand washing/ sanitizing.

While most of our students went back to school in September some parents chose not to send their children to public school and opted instead to go the route of home-schooling. Fortunately, through funding from Mi'kmaw Kina'matnewey (MK) the education department was able to provide technology support (laptops) to these children.

When a second school closure occurred in April teachers were prepared to support continuity of learning and had adapted to new ways of teaching.

Also, through the assistance of Mi'kmaw Kina'matnewey COVID-19 funding our band was able to hire a post secondary education navigator. Key responsibilities: to work with students on a regular basis in hopes of identifying and addressing issues/concerns before they became a problem in once again a not so normal school year, and to work in collaboration with post secondary institutions to ensure adequate supports and services were available to students and that access was readily available. This position has proven to be invaluable to both the education department and the employment department and it is hoped this position will become permanent.

Department Strategic Alignment

Education is central to our future and our department is proud to be able to provide support for eligible students so they can meet school outcomes and reach their educational goals. In the process of aligning our efforts with other internal departments we will strive to bring language, culture and tradition to the forefront. The education department sees the need to review all education programs and activities to see if they are meeting the needs of our members.

WE WILL MOVE FORWARD TOGETHER BELIEVING IN EACH OTHER.



Recreation/MPAL Update

Khayla Laing
**Physical Activity Strategy
 Coordinator**
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Vision

“To re-create an environment in which a spiritual, physical, mental and emotional - medicine wheel approach- is embraced, thereby improving health and well- being through Physical Activity”



Summary

We are very fortunate in AFN to be hosting a Mi'kmaw Physical Activity Leadership (MPAL) position. The MPAL position leads and supports key areas such as Nova Scotia Mi'kmaw Summer Games (NSMSG), AFN First Annual Health Fair and various wellness initiatives. In addition to playing rolls supporting AFN community events and programming ex. AFN Annual Harvest Feast.

Key Accomplishments

- Nova Scotia Mi'kmaw Summer Games (NSMSG 2017, 2018, 2019)
- Wellness Series offered in each of the 6 communities (2019)
- Annual Harvest Feast Medicine Walk (2017, 2018, 2019)
- L'nukamakn Snowboarding program (2017, 2018, 2019, 2020, 2021)
- Supporting the Development of AFN's first Health Fair (Fall 2019)
- Jays Foundation Baseball Program (Fall 2021)
- Spiritual Yoga Programing (2020)
- Seniors Walking Program (2020)

Evidence- We are proud to say that the MPAL Program has lead the following programs:

1	Nova Scotia Mi'kmaw Summer Games	2	Health and Wellness Workshops:
3	Annual Harvest Feast Medicine Walk	4	Healthy Living Program (Diabetes Initiative)
5	L'nukamakn Snowboarding Program	6	Seniors Recreation Program (Fall 2019)
7	Walk and Talk Program	8	Yoga Workshops and Programming
9	NAIG	10	Access to sporting equipment
11	Seniors Walking Program	12	Jays Foundation Baseball Program
13	Hot Yoga Program		

Reflection- We are beginning to see the positive impacts and engagement of AFN members of all ages by providing these MPAL programs and initiatives. This has extended to increase interest in other holistic health and wellness opportunities or AFN members. Due to the COVID- 19 pandemic there was a delay in programming. As things move forward we hope to get back to regular programming in a safe environment.

Department Strategic Alignment- Although the MPAL Program supports and contributes to both the AFN membership priorities and AFN's Strategic Organizational Plans, it has a specific focus on an the overarching priority of overall holistic health and wellness.

CAPITAL PROJECTS:

From 2020-2022, Acadia First Nation has allocated approximately \$16,480,000 of its financial resources to capital projects or purchase of capital assets.

Most capital projects are not funded by ISC, many were subsidized by own source revenues (OSR) and some were completed with a \$16.5 million loan from the First Nations Finance Authority.



Funder	Asset Type	Cost 2020-2021	Forecasted 2021-2022	Total
OSR	Medway River Entertainment		50,000	50,000
OSR	Band –owned housing	59,000	-	59,000
NSP – Tusket Dam Project	Vehicle	84,000	-	84,000
Fed/OSR	Solar projects	125,000	270,000	395,000
OSR	Retail operations assets	102,000	50,000	152,000
OSR	Office and Computer	41,000	30,000	71,000
OSR	Fisheries Assets	165,000	250,000	415,000
ISC	Paving and Roads	-	100,000	100,000
ISC/OSR	Community Buildings	75,000	1,500,000	1,575,000
CMHC mortgages	CMHC Houses	22,000	150,000	172,000
OSR	Yarmouth office addition	50,000	-	50,000
ISC	Land and Infrastructure	1,442,000	1,100,000	2,542,000
Ponhook Trust/OSR/FNFA	Hammonds Plains	205,000	250,000	455,000
OSR/FNFA	Tru by Hilton Hotel	10,110,000	250,000	10,360,000
<i>OSR = own source revenues from General Fund (unrestricted)</i>		12,480,000	4,000,000	16,480,000

Report on Risk Management

Summary

Risk management is a key component to the financial health of a First Nation. It is a high level register of possible risks that may impede our ability to provide programs and services. Our risk register includes information about the known risks and uncertainties that may affect our financial position.

By reviewing this document annually, we are prepared to shift resources to mitigate risks that have a high likelihood and high impact to our operations.

During the COVID 19 global pandemic, the Band has been focused on priorities such as basic services, assisting band members where possible and completed projects already underway.

Risk Category	Event	Impact	Risk Management Plan
Health & Safety	Medical outbreak on reserve	Reduced health of members / potential loss of members	Emergency Preparedness Plan, Offer vaccines at health centres to keep up to date
Service Delivery	Services required in six different communities	Run 3.5 mm deficit each year on base funding provided by federal government	Increase own source revenue to fund programs/services. Diversify investments / business holdings.
Skills and Capacity	High number of key employees retiring in the next ten years	Loss of knowledge	Identify key positions that require a succession plan, create and implement succession plan. (Housing (2), Social, Education, Native Employment Officer, Fisheries finance, Membership Clerk)
Service Delivery	Six reserves - competing needs in each location	Fractured resources. Duplication of services, lot of time spent in transit. Difficult to staff employees in different locations. Difficult to get services to all members. High cost to deliver services/programs to all communities, or programs/services can only be offered to some communities due to cost. Some staff in different locations have never met each other. Staff feel unsupported.	Comprehensive community plan. Research options for improved internet / cell service
Land Protection and Environment	Run out of land base in Yarmouth	Limits the number of new houses / businesses in that community	Discussions with ISC for potential of using ISC funds to purchase fee simple lands adjacent to community, place into

noun: **risk management** (in business) the forecasting and evaluation of financial risks together with the identification of procedures to avoid or minimize their impact....



Financials

Highlights

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Change in Net Debt

Cash Flow Summary

Chief and Council Remuneration



Summary of Audited Financial Statements

For a full copy of the audited financials and schedule of remuneration for Chief and Council, please see our website:

<https://www.acadiafirstnation.ca/about-us/governance/financial-statements.html>

Highlights

Total revenues of over \$40.9 Million across all operations (2020 - \$42.3M). Own source revenue represents 81% of the total. Government support from all levels represents only 19%

Retail operations \$22.4 million (2020 - \$26.2M)

Fisheries \$4.4 million (2020 - \$4.7M))

Net surplus of \$4.8 million (2020 - \$1.95M).

Tangible capital assets totalled \$41M by the end of this year. (2020 – 30M). An increase of \$11 Million! The total value of assets insured passed \$50M this year.

Total cash and cash equivalents \$9.4M (2020 - \$13.5M) \$4.1 Million decrease is due to purchase of capital assets.

Total long term debt is \$21M (2020 - \$19.9M). FNFA accounts for \$16.1M (2020 - \$14.9M), CMHC Housing loans total \$4.6M (2020 - \$4.6M)

HST debt is decreasing on schedule with \$1.4M remaining to be paid. (approximately 5 yrs)



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Chief and Council Remuneration



Government support payments are broken down into the following:

Band support	\$ 388,663 (2020 - \$362,690)
Economic development	\$ 56,064 (2020- \$524,452)
Cont to proposal driven projects	\$ 2,512,860 (2020 – \$618,272)
Education	\$ 1,030,946 (2020 - \$885,855)
Capital/Maintenance	\$ 329,156 (2020 - \$237,780)
Social	\$ 1,267,350 (2020 - \$1,185,711)
Health	\$ 531,715 (2020 - \$561,630)
CMHC Subsidy	\$ 204,971 (2020 - \$183,331)
Fisheries grant	\$ 67,500 (2020 - \$0)
Training	\$ 382,625 (2020 - \$412,343)

Key expenses:

Profit sharing paid out to members	\$ 983,000 (2020 - \$940,600)
Post secondary tuition and allowances	\$ 416,419 (2020 - \$495,494)
Repairs to band owned buildings	\$ 279,182 (2020 - \$642,200)
Crew share paid to fishermen	\$ 1,759,145 (2020 – 1,989,979)
Salaries	\$ 2,907,857 (2020 - \$3,676,903)
Retail operation expenditures	\$18,059,730 (2020 - \$20,761,351)
Elders payments	\$ 467,600 (2020- \$484,300)
Pandemic expenses	\$ 230,660 (2020 - \$19,926)

Auditors Report



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Independent Auditor's Report

**To the Chief and Council of
Acadia First Nation**

Opinion

We have audited the consolidated financial statements of **Acadia First Nation** (the "Band"), which comprise the statement of financial position as at March 31, 2021, and the consolidated statements of operations, accumulated surplus, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of **Acadia First Nation** as at March 31, 2021, and the results of its consolidated operations, changes in net debt and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. The Schedules of revenues and expenditures on pages 26 to 38 are presented for purposes of additional information and are not a required part of the consolidated financial statements. Such information has been subject to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.

Auditors Report

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Band in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and Chief and Council for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Band's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Band or to cease operations, or has no realistic alternative to do so.

Chief and Council are responsible for overseeing the Band's financial reporting process.

Audit • Tax • Advisory
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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether these consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

Auditors Report

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Band's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Band's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Band to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Band and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with Chief and Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton LLP

Chartered Professional Accountants

Yarmouth, Canada
July 27, 2021

Statement of Operations

Acadia First Nation Consolidated Statement of Operations

Year Ended March 31

	Budget 2021	Actual 2021	Actual 2020
Revenues			
Federal government operating transfers	\$ 3,252,035	\$ 4,172,752	\$ 3,502,525
Federal government capital transfers	225,000	1,568,152	111,684
Provincial government operating transfers	180,000	108,558	213,404
Economic activities	10,400,000	10,784,796	10,194,261
Economic activities – retail operations	23,500,000	22,478,458	26,212,222
Other	<u>1,463,525</u>	<u>1,876,094</u>	<u>2,097,008</u>
	<u>39,020,560</u>	<u>40,988,810</u>	<u>42,331,104</u>
Expenses			
Band management and support	11,765,525	11,302,487	11,325,897
Education	843,050	742,333	810,208
Community maintenance	1,073,000	636,737	1,388,486
Social services	781,050	1,088,094	1,040,259
Community health	488,150	545,078	622,678
Housing	613,525	577,645	561,878
Fisheries	3,657,600	2,765,333	3,176,833
Training	335,000	380,858	535,676
Forestry	-	14,945	149,849
Retail operations	<u>18,932,000</u>	<u>18,059,730</u>	<u>20,761,351</u>
	<u>38,488,900</u>	<u>36,113,240</u>	<u>40,373,115</u>
Annual surplus	<u>\$ 531,660</u>	<u>\$ 4,875,570</u>	<u>\$ 1,957,989</u>

Statement of Financial Position

Acadia First Nation		
Consolidated Statement of Financial Position		
March 31	2021	2020 Restated (Note 3)
Financial assets		
Cash and cash equivalents	\$ 9,459,812	\$ 13,554,305
Receivables (Note 6)	1,283,345	1,935,727
Inventory held for resale	1,037,337	973,140
Restricted cash and deposits		
Funds on deposit at DISC (Note 15 a))	11,800	11,576
Funds on deposit at FNFA (Note 15 b))	1,133,413	756,788
CMHC reserves (Note 10)	<u>184,571</u>	<u>181,374</u>
	<u>13,110,278</u>	<u>17,412,910</u>
Financial liabilities		
Payables and accruals (Note 9)	3,055,230	2,451,033
Deferred revenue	2,093,779	2,186,246
Assessment of sales tax, penalties and interest (Note 17)	1,436,438	1,736,438
Long-term debt (Note 8)	<u>21,056,208</u>	<u>19,903,517</u>
	<u>27,641,655</u>	<u>26,277,234</u>
Net debt	<u>(14,531,377)</u>	<u>(8,864,325)</u>
Non-financial assets		
Tangible capital assets (Note 7)	41,002,677	30,460,055
Intangibles (Note 3)	4,430,000	4,430,000
Prepaid expenses	<u>123,452</u>	<u>30,056</u>
	<u>45,556,129</u>	<u>34,920,111</u>
Accumulated surplus	<u>\$ 31,024,752</u>	<u>\$ 26,055,786</u>
Accumulated surplus (Page 5)	<u>\$ 31,024,752</u>	<u>\$ 26,055,786</u>

Net Financial Assets/Net Debt

Acadia First Nation

Consolidated Statement of Changes in Net Debt

March 31	Budget	2021	2020 (Restated Note 3)
Surplus	\$ 531,660	\$ 4,875,570	\$ 1,957,989
Tangible capital asset additions	(10,920,000)	(12,480,527)	(9,092,302)
Loss on disposal of tangible capital assets	-	-	-
Amortization of tangible capital assets	<u>2,200,000</u>	<u>1,937,905</u>	<u>1,670,800</u>
Increase in net debt	<u>\$ (8,188,340)</u>	<u>(5,667,052)</u>	<u>(5,463,513)</u>
Net debt, beginning of year		<u>(8,864,325)</u>	<u>(3,400,812)</u>
Net debt, end of year		<u>\$ (14,531,377)</u>	<u>\$ (8,864,325)</u>

Cash Flow

Acadia First Nation Consolidated Statement of Cash Flows

March 31	Budget	2021	2020 (Restated Note 3)
Increase (decrease) in cash and cash equivalents			
Operations			
Annual surplus		\$ 4,875,570	\$ 1,957,989
Amortization		1,937,905	1,670,800
Loss on disposal of tangible capital assets		-	-
Changes in non-cash operating working capital balances (Note 11)		<u>419,868</u>	<u>70,542</u>
		<u>7,233,343</u>	<u>3,699,331</u>
Financing			
Advances of long-term debt, net of repayments		<u>1,152,691</u>	<u>14,925,175</u>
Capital transactions			
Purchase of tangible capital assets		<u>(12,480,527)</u>	<u>(9,092,302)</u>
(Decrease) increase in cash and cash equivalents		(4,094,493)	9,532,205
Cash and cash equivalents			
Beginning of year		<u>13,554,305</u>	<u>4,022,100</u>
End of year		<u>\$ 9,459,812</u>	<u>\$ 13,554,305</u>

Statement of Honoraria, Travel and Other

Acadia First Nation Schedule of Honoraria, Travel Expenses and Other Remuneration paid to Chief and Council

Year Ended March 31, 2021

Name of Individual Chief/Council Member	Months	Honoraria	Travel Expenses	Other Remuneration	2021 Total	2020 Total
Chief Deborah Robinson	12	\$ 130,000	\$ 954	\$ -	\$ 130,954	\$ 132,892
Darlene Coulton	8	52,335	1,622	-	53,957	98,984
Charmaine Stevens	12	80,000	1,695	-	81,695	86,266
Michael Paul	12	80,000	2,720	-	82,720	86,423
Thomas Pictou	12	80,000	2,333	-	82,333	99,224
Andrew Francis	12	80,000	-	-	80,000	80,593
Avis Johnson	12	80,000	-	-	80,000	83,818
Rachel Falls	12	80,000	-	-	80,000	82,284
Jeff Purdy	12	80,000	1,750	-	81,750	93,706
Natteal Battiste	4	27,665	447	-	28,112	-
		<u>\$ 770,000</u>	<u>\$ 11,521</u>	<u>\$ -</u>	<u>\$ 781,521</u>	<u>\$ 844,190</u>