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December 18, 2024

**RE: OSC Notice 11-799 – Statement of Priorities**

We are writing to provide our comments on the Ontario Securities Commission (OSC) published Statement of Priorities for the 2025-2026 fiscal year.

We strongly believe that within the existing OSC engagement and decision-making process there is opportunity to improve the interconnectedness of the capital markets ecosystem with First Nations' compliance requirements that are more aligned with the Truth and Reconciliation Commission of Canada's (TRC) Calls to Action.

We are providing solutions and risk management strategies throughout our recommendations detailed below to ensure that the OSC avoids red washing and is compliant with the United Nations Declaration of the Rights of Indigenous peoples (UNDRIP) and the Free Prior Informed Consent (FPIC) principles.

We have included supplementary to our submission; a first of its kind primer called 'Pathways to Prosperity, Indigenous Engagement and Impacts: Transitioning the Economy Beyond Green for a Sustainable Future.' This resource is a first in a series that provides the OSC with an Indigenous lens on the change in thinking of Indigenous relations and reconciliation in Canada.

The primary target audience of the primer are professional accountants responsible for sustainability reporting and assurance however the information can be useful for entrepreneurs, investors, shareholders, corporate directors, lawyers, regulators, financial institutions, and government.

There are key takeaways from other jurisdictions from Australia and New Zealand that may be a significant consideration in this process. With a small population spread across the world's second-largest country by land mass, Indigenous peoples are inherent rights holders, (not stakeholders) to 80% of the remaining biodiversity. In Canada there is a wealth of natural resources and vibrant capital markets that are essential to our economic success. Unfortunately, and systematically, many of the riches generated by corporations have come at a cost to Indigenous peoples.

To move forward in a sustainable way, Indigenous peoples need to be in a leadership position driving sustainable development and climate action. As countries around the world

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navigate their own pathway toward greater sustainability, Canada's efforts to orient its resource-focused economy and capital markets toward a lower-carbon future offer important insights for all.

As a country, free, prior, informed, consent of Indigenous peoples is our competitive advantage. This means that collaborating with Indigenous peoples and prioritizing First Nations laws of the land is necessary. There are issues related to Indigenous rights and reconciliation that will require better coverage from all Canadian securities regulators.

If done correctly, the OSC is in a unique position to be a leader from an Indigenous standpoint. It must be recognized that the accounting profession and regulators cannot do this work alone. To be successful this will require a deeper effort and stronger linkages for inter-operability, comparability and accountability with First Nations' principles and laws. Companies must focus with board oversight for Indigenous relations and climate-related governance, and clearly define data owners' roles and responsibilities.

The OSC must carefully consider how UNDRIP, FPIC and the TRC's calls to action may inform and impact their organization's operations, policies, standards, and practices.

The ABPA recommends:

- That an independent body be established as a committee for the OSC to express the views of First Nation, Metis, Inuit peoples.
- That the OSC collaborate with other First Nation-led organizations, Tribal Councils, Political Territorial Organizations and National Indigenous Organizations to ensure cultural dexterity and a variety of worldviews are included.
- That the OSC ensures that companies work with First Nations to develop the tools and indicators that are required to enhance corporate disclosures for social impact and double materiality.
- the OSC requires companies to not only make aspirational statements on UNDRIP / FPIC but to also operationalize FPIC into its company's policies.

Currently there are numerous resource extractive companies, crown corporations and accounting firms that have created reconciliation action plans without consideration the risks of red washing and ensuring that the corporate boards understand the interpretation of FPIC as it pertains to its corporate policies. To mitigate this risk of red washing, a solution would be to implement an independent Indigenous audit/certification/verification process for companies operating in this space.

The Anishnawbe Business Professional Association (ABPA) is a non-profit, member-based organization with an office in Thunder Bay, Ontario.

The ABPA primarily serves the First Nation business community and develops and expresses positions on business issues and other public issues relevant to First Nation business, on behalf of its members.

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In Northern Ontario there is more than one hundred First Nations with more than 100,000 rights holders across Treaty 3, Treaty 5, Treaty 9, The Robinson Superior Treaty 1850, and the Robinson Huron Treaty.

The current ABPA Board of Directors includes:

- Jason Rasevych, President, Ginoogaming First Nation
- Ron Marano, Vice-President, North Caribou Lake First Nation
- Jason Thompson, Secretary/Treasurer, Red Rock Indian Band
- Rachael Paquette, Director, Mishkeegogamang First Nation
- Brian Davey, Director, Moose Cree First Nation
- Steven McCoy, Director, Garden River First Nation
- Tony Marinaro, Director, Naicatchewenin First Nation

We appreciate the opportunity to provide our comments and are available to present our recommendations to your board.

A handwritten signature in black ink, appearing to read "Jason Rasevych", written in a cursive style.

Meegwetch  
Jason Rasevych,  
President  
Anishnawbe Business Professional Association

Cc:  
National Chief Cindy Woodhouse Nepinak, Assembly of First Nations (AFN)  
Regional Ontario Abraham Benedict, Chiefs of Ontario (COO)  
Grand Chief Alvin Fiddler, Nishnawbe Aski Nation (NAN)

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PATHWAYS TO PROSPERITY

**INDIGENOUS  
ENGAGEMENT & IMPACTS**

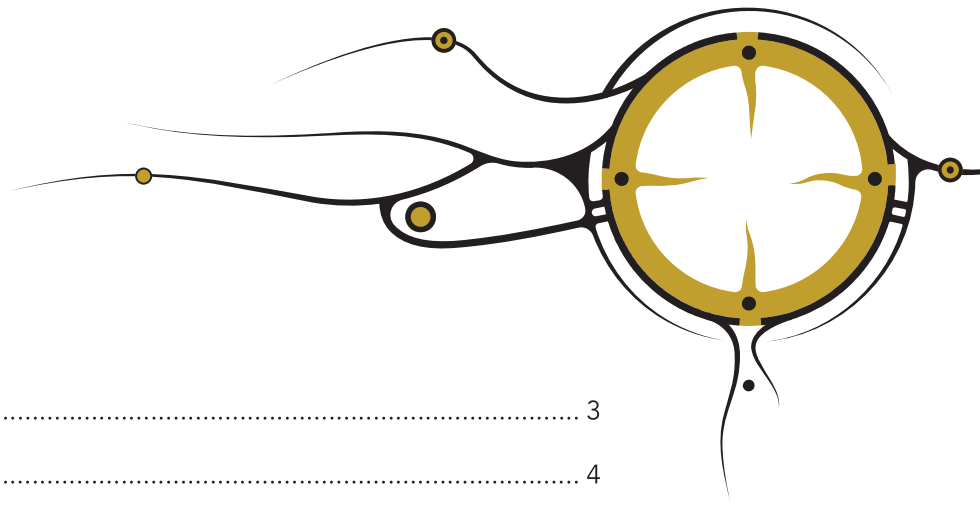
Transitioning The Economy **Beyond Green**  
For **A Sustainable Future**

Authored By:  
Jason Rasevych & Justin Jimmy



**Anishnawbe  
Business** PROFESSIONAL  
ASSOCIATION





Introductions .....	3
Key Takeaways.....	4
About the ABPA .....	6
Acknowledgements.....	8
A Time For Change .....	9
What Are Indigenous Engagement & Impacts? .....	12
Reporting On Indigenous Matters.....	13
<i>How We Got Here: From The Indian Act To Free, Prior And Informed Consent</i> .....	14
The Truth & Reconciliation Commission.....	17
Governance In The Age Of FPIC.....	19
A Word On Redwashing.....	23
Reporting Frameworks And Standards.....	24
Key Actions Companies Can Take To Drive Positive Change.....	26
A Call To Action For The Profession .....	28
References .....	29

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# INTRODUCTION

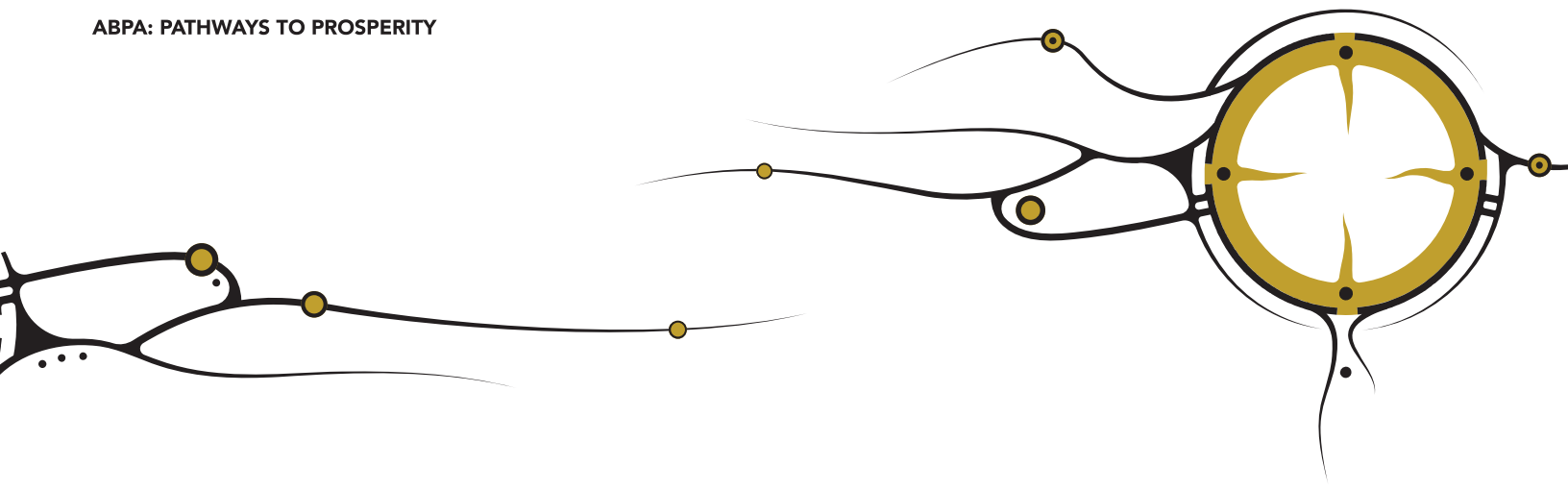


Around the world there is growing demand for organizations to consider sustainability matters, including how they are impacting the planet and people while operating their businesses. Sustainability matters have generally been grouped into three broad categories – environmental, social and governance. To this point, the focus has largely been on the environment as the world looks to mitigate, adapt and report on the urgent existential threat of climate change.

However, recent developments, most notably, the economic and health inequities laid bare by the COVID-19 pandemic, the systemic racism exposed by the murder of George Floyd by police in the U.S. and the discovery of hundreds of unmarked graves at the sites of former Indian residential schools across Canada, are shining a bright spotlight on social matters in a way that cannot be ignored. The result: growing demand for social reporting, including reporting on the relationship a company has with First Nations, Inuit and Metis (referred to together in this paper as Indigenous peoples).

In February 2023, Chartered Professional Accountants of Canada (CPA Canada) published [\*State of Play: Study of Social Disclosures by Canadian Public Companies\*](#), which summarized the results of our review of the social disclosures by a sample of Canadian public companies including in the area of human rights, diversity, equity and inclusion (DEI), human capital management and community relations. Given its importance in Canada and internationally and the growing understanding that consideration of the rights and interests of Indigenous peoples should be part of the development of sustainability standards, the research included a specific focus on disclosure of matters related to Indigenous peoples.

This paper is a first of the ABPA's *Pathways to Prosperity series* that builds on the drivers for change, the history that led us to this point, governance, the existing state of reporting on Indigenous topics, and how the CPA profession can drive positive change. Given the growing imperative to make meaningful advancements, this paper seeks to provide foundational knowledge and relevant resources on these topics for CPAs in all areas of practice and at all levels within an organization, including senior management and board members.



## KEY TAKEAWAYS INCLUDE:

### 1. The demand for sustainability reporting continues

to grow but with an added dimension: reporting on Indigenous engagement and impacts. This evolution is taking place against the backdrop of the International Sustainability Standards Board (ISSB) publishing its first two standards. This significant development in sustainability reporting standards will provide an important avenue to continue advancing the dialogue on how to apply an Indigenous lens to reporting standards.

### 2. In Canada, Indigenous peoples have constitutionally

protected rights and there is a duty to consult and accommodate them in resource development projects. However companies seeking to build relationships with Indigenous peoples should consider going beyond the duty to consult to one of free prior informed consent and to consider the cumulative impacts and non-financial interests of Indigenous peoples. In addition, First Nations have treaty rights as a collective and individual community members have individual treaty rights to fish, hunt, gather medicine and perform ceremonies and other traditional activities out on the land. Some Indigenous communities have other types of agreements with crown governments and companies must also consider how they respect the inherent rights under historical and modern Nation to Nation agreements.

### 3. The term “stakeholder” is a general term used to

describe individuals, groups or organizations that may be impacted by a project. However, it can be used indiscriminately and potentially offend Indigenous peoples. Indigenous peoples should be referred to as “rights-holders”, not “stakeholders” as they possess distinct rights and inherent responsibilities that are unique from other members of Canadian society. Indigenous rights are protected under Section 35 of the Constitution Act, 1982, which recognizes and affirms existing Indigenous and treaty rights. Indigenous rights have repeatedly been affirmed in Canadian court rulings.

### 4. The evolution in corporate reporting on Indigenous

matters stems in part from the legislative changes across Crown governments from duty to consult to one of free, prior and informed consent (FPIC) under the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). The Truth and Reconciliation Commission of Canada’s Call to Actions, specifically #92, calls on Canadian businesses to adopt UNDRIP as a framework to reconciliation and to apply its standards and principles.

- 5. Importantly, [Bill C-15, an Act of Parliament Respecting UNDRIP](#)**, received Royal Assent June 21, 2021. It affirms that UNDRIP “has application in Canadian law and provides a framework for the federal government to ensure that its laws are consistent with it.” Canadian organizations should carefully consider how UNDRIP’s calls to action may inform and impact their organization’s operations, policies and practices.
- 6. Enhancing relationships with Indigenous peoples** and communities should provide opportunities for partnerships. When considering partnerships, it is important that they are in line with the communities’ cultural and traditional values, as economic value is not always the most important consideration.
- 7. Both sides can benefit when companies partner** with Indigenous peoples. Companies can benefit from risk mitigation, cost savings and reputational enhancement. Indigenous peoples can benefit from revenue or profit sharing, employment and other economic opportunities such as business contracting for Indigenous-owned businesses. It is important to recognize however that there may be instances where projects will be stopped for the greater good of those involved.
- 8. The accounting profession has a key role to play** to drive positive change. CPAs in industry can work with Indigenous leaders to help their organizations implement long-term, multi-year planning practices that support self-determination and develop relevant measures for assessing and reporting on how Indigenous rights are being respected and used to increase community well-being.





# ABOUT US



## OUR MISSION

# ANISHNAWBE BUSINESS SUCCESS

## OUR VISION

To enhance the opportunities for Anishnawbe Business in Northern Ontario through advocacy, education, leadership, and strategic relationships.

## ADVOCACY

Be ambassadors and the progressive voice of the First Nation business community by actively promoting our Anishnawbe business membership as an essential part of the overall economy.

## INCLUSION

Create a collaborative and inclusive network that encourages members to strategically establish relationships and reduce economic leakage in First Nations through awareness, education and business development.

## OPPORTUNITY

Assist our members to realize their potential through access to market information to encourage First Nation business participation in Northern Ontario. To provide members with key information and guidance in procuring contracts and pursuing opportunities.

## GROWTH

Be a trusted facilitator and business incubator through resources for education, programs and access to financing that foster the development and growth of our members.



**Anishnawbe  
Business** PROFESSIONAL  
ASSOCIATION

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# ACKNOWLEDGEMENTS

*The ABPA would like to acknowledge the significant contributions of Jason Rasevych and Justin Jimmy as lead co-authors of this paper.*

## JASON RASEVYCH

Jason is an Anishnawbe and Cree from Ginoogaming First Nation, a Treaty 9 signatory in Northwestern Ontario. Jason has deep knowledge of First Nations' rights and the natural resource sector through his involvement in regulatory processes, permitting, complex negotiations and partnership development between First Nations, industry and governments. Jason also advises corporations in Canada with Indigenous relations and reconciliation including responding to the Truth and Reconciliation Commission of Canada's Call to Action 92 to adopt the United Nations Declaration on the Rights of Indigenous Peoples and operationalize free, prior and informed consent.



Jason has served on the boards of several Indigenous organizations and professional and non-profit associations. In 2019, he co-founded the Anishnawbe Business Professional Association to advocate for the inclusion of Indigenous business in pursuit of economic reconciliation of Indigenous peoples in Canada.

## OTHER CONTRIBUTORS

Given that there several common considerations, and opportunities to learn from each other, we have collaborated with the Chartered Accountants Australia and New Zealand (CA-ANZ) to include relevant content and examples from those jurisdictions. We greatly appreciate the contributions of Hayley Angell, Senior Manager Diversity Equity Inclusion and Karen McWilliams, Sustainability and Business reform leader. We also acknowledge the contributions of the Anishnawbe Business Professional Association Board of Directors; Brian Davey, Ron Marano, Tony Marinaro, Steven McCoy, Rachael Paquette and Jason Thompson. Design and Illustration by Maxwell Dickomeit.

## JUSTIN JIMMY

Justin Jimmy is an Indigenous finance and governance professional with ICD.D designation from the Institute of Corporate Directors, and owner of Urban Cree Consulting and a qualified commercial pilot.



He is currently a trustee on a First Nation investment trust with assets in excess of \$100MM, director with Metis Settlements development corporation and Aboriginal Finance Officers Association of Alberta. Justin is also a member of the Alberta Strategic Aviation Advisory Council. Justin is also appointed to an advisory committee for E3 Lithium, a publicly traded entity on the TSX.

Justin is a member of Onion Lake Cree Nation, with experience across a breadth of areas including accountancy, capital markets, entrepreneurship, Indigenous government, municipal government, public and private entities, not-for-profit, and various governance roles.

# A TIME FOR CHANGE

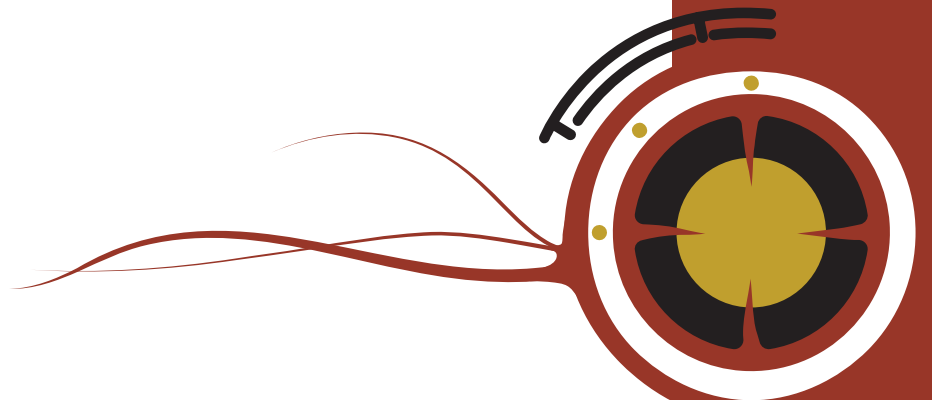


Corporate leaders are becoming familiar with TRC #92 and the growing expectations by shareholders to see evidence of how companies are engaging with Indigenous rights holders to reduce risk and to create new business opportunities. The re-discovery of unmarked graves of children who died at residential schools is having a profound societal effect in Canada and this seems to be slowly filtering into corporate behaviour.

Many companies are taking this opportunity to reconsider their approach to reporting on their relationships with and impacts on Indigenous communities. There are many factors driving this growing trend, including industry, jurisdiction, regulation, politics and the level of Indigenous empowerment in terms of governance, political stability, structure and capacity for socio-economic development. Perhaps most significantly, the focus on sustainability is also paving the way for a paradigm change, one where corporate Canada integrates Indigenous values into the corporate mindset and strategy.

Regardless of the driver, this shift to “Indigenize” environmental, social and governance (ESG) by considering all aspects of ESG through an Indigenous lens will require capacity building and organizational commitment to embrace the emerging Indigenous values-driven economy and the integration of Indigenous perspectives throughout corporate Canada. Learning about Indigenous people, the history of colonialism and its impact on Indigenous people is key to this process. Most importantly, companies need to hire Indigenous people, including in senior executive roles and on the board of directors.

To get ahead of the competition and seek value beyond complying with reporting obligations, leading companies are investing time, effort and money to create relationships with Indigenous peoples based on long-term co-existence, respect, healing and mutual benefits. It's a critical and necessary departure from transaction-based engagements to one where companies appreciate Indigenous peoples as **“rights-holders” versus “stakeholders”**.





Enhancing relationships with Indigenous peoples and communities should provide opportunities for partnerships. When considering partnerships, it is important that they are in line with the communities' cultural and traditional values, as economic value is not always the most important consideration. There can be benefits on both sides. Partnerships can benefit a company looking to extract resources as it de-risks

projects and may lower the weighted average cost of capital. For Indigenous peoples, partnerships can lead to the protection of the environment, cultural and archaeological sites, as well as significant economic benefits, including revenue sharing, employment, training and contracting opportunities. These are some of the high-level conditions of success that a non-Indigenous company can report on and be proud to support.

## THE DIFFERENCE BETWEEN A RIGHTS-HOLDER & A *STAKEHOLDER*

In Canada, Indigenous peoples have constitutionally protected rights and there is a duty to consult them in resource development projects or decisions that impact their way of life. In addition, some First Nations have treaty rights as a collective and individual community members have individual treaty rights to exercise to fish, hunt, gather medicine and perform ceremonies and other traditional activities out on the land. If a First Nation does not have a treaty, they may also have a hereditary system and will also maintain their relationship with the creator and inherent rights that existed prior to time of contact with Europeans. It is important to respect the self-determination of Indigenous peoples including treaty, non-treaty and hereditary systems as apart of reconciliation.

The TRC 94 calls to action is made in the spirit of the residential school survivors and the Indigenous ancestors that have made sacrifices throughout decades of cultural genocide. It is in their honour that corporate Canada acknowledge the calls to action and educate their organization about the sensitivities of use of terms with Indigenous peoples and respecting the rights holder position they hold. The TRC Call to Action #45 directs "government to reconcile Aboriginal and

Crown constitutional and legal orders to ensure that Aboriginal peoples are full partners in Confederation, including the recognition and integration of Indigenous laws and legal traditions in negotiations and implementation processes involving Treaties, land claims, and other constructive agreements". This must be understood by corporate Canada that Indigenous laws for their traditional lands are distinct from the crown legislation and must be respected.

The term "stakeholder" is a general term used to describe individuals, groups or organizations that may be impacted by a project. However, it can be used indiscriminately and potentially offend Indigenous peoples.

Indigenous peoples should be referred to as "rights-holders", not "stakeholders" as they possess distinct rights and inherent responsibilities that are unique from other members of Canadian society. Indigenous rights are protected under Section 35 of the *Constitution Act, 1982*, which recognizes and affirms existing Indigenous and treaty rights. Indigenous rights have repeatedly been affirmed in Canadian court rulings.



## BEST PRACTICES

### CANADA

[\*Progressive Aboriginal Relations™ \(PAR\)\*](#), introduced in 2001, is a certification program offered by the Canadian Council for Indigenous Business that confirms corporate performance in Indigenous relations at the Bronze, Silver or Gold level. Certified companies promote their level with a PAR logo signaling to communities that they are:

- Good business partners
- Great places to work
- Committed to prosperity in Indigenous communities

PAR's certification program provides a high level of assurance to communities because the designation is supported by independent and third-party verification of company reports. The final company level is determined by a jury comprised of Indigenous business people.

### AUSTRALIA

In Australia, the Indigenous Procurement Policy (IPP) was introduced in 2015, setting a new standard for how the Commonwealth would support the growth of Indigenous enterprises and entrepreneurship. While it is an industry-based, voluntary policy, the rationale of the IPP is that increasing Indigenous involvement in the economy will improve health, work-life balance, social engagement, education, skills and overall quality of life for the wider Aboriginal and Torres Strait Islander community.

The policy was instrumental in the growth of [\*Supply Nation\*](#), Australia's leading database of verified Indigenous businesses accessed by some 750 government, corporate and not-for-profit member organizations. Supply Nation champions a world-leading 5-step verification process (including daily updates from the Australian Securities and Investment Commission) ensuring that all businesses are not only Indigenous-owned but are also regularly audited for changes in company structure and ownership.

## CANADIAN RESOURCES TO FIND INDIGENOUS SUPPLIERS & PARTNERS

The following are two key resources for non-Indigenous businesses to find Indigenous suppliers and partners in Canada:

- The [\*Canadian Council for Indigenous Business\*](#) connects and fosters relationships between Indigenous and non-Indigenous businesses.
- The [\*National Aboriginal Capital Corporations Association\*](#) is a network of over 59 Indigenous Financial Institutions dedicated to stimulating economic growth for all Indigenous people in Canada.



## WHAT ARE INDIGENOUS ENGAGEMENT & IMPACTS?



“Authentic engagement means fostering ongoing, sustainable relationships built on truth, respect, and responsibility. When organizations (industries, government, associations) seek to partner with Indigenous communities to implement projects of any kind, they must proceed in a way that creates a foundation of mutual respect, trust, commitment, and sustainability. This can be challenging due to the diversity of Indigenous Peoples in Canada, lack of knowledge, conflicting goals, and uncertainty about where and how to begin. The building of a solid relationship will require mutual respect, culturally appropriate communication, defined roles and relationships, and alignment of project benefits with the needs of both the Indigenous community and the partner organization. True engagement will meet the needs of both groups and allow each to thrive “ (CSA Group, 2019)

Indigenous impacts may include the positives (benefits) to the social and economic conditions of Indigenous peoples; the mitigation of any negative effects on the cultural well-being of Indigenous peoples caused by its operations; and impacts to the environment, including biodiversity.

For example, in the spring of 2022, the Prospectors & Developers Association of Canada (PDAC) completed its [\*Social Impact Study: Exploring the Social Impact of Mineral Development Projects in Indigenous Communities\*](#). The aim was to identify the anticipated impacts, and subsequent increased demands, on social infrastructure for host Indigenous communities within proximity to mineral development projects in Canada.

# REPORTING ON INDIGENOUS MATTERS

CPA Canada’s [State of Play: Study of Social Disclosures by Canadian Public Companies](#) summarizes the results of our review of social disclosures found in regulatory and voluntary reports of 25 Canadian publicly listed issuers across a range of sectors. The following social topics were selected to focus efforts and to produce unique

and insightful findings: human capital management, DEI, community engagement and human rights. The research for each of these topics includes a specific focus on disclosure of Indigenous matters. **The following are some of the key findings related to disclosure of Indigenous matters:**




**A significant majority** of companies (18) provided data on racialized groups and a majority of companies (15) disaggregated Indigenous data.



**Eleven companies disclosed a target related to Indigenous matters.** The most frequently disclosed targets were related to Indigenous representation in the workforce, spend with Indigenous suppliers and Indigenous cultural awareness training for employees.



Human rights and Indigenous matters **were addressed less frequently** than disclosure on other social topics in voluntary filings.



**Five companies** disclosed senior management accountability for Indigenous matters.



It was not common practice for companies to report on their approach to Indigenous matters as a distinct topic – separate from community engagement and other social topics – **14 companies reported on Indigenous matters in voluntary sustainability disclosure.** However, only five of those companies reported on their approach to Indigenous matters as a distinct topic.



**Five companies disclosed board oversight of Indigenous matters.** Oversight was most commonly assigned to a sustainability/ESG board committee.



**Very few companies** explicitly used the language of free, prior and informed consent when discussing their approach to engagement with Indigenous peoples.



# HOW WE GOT HERE: FROM THE INDIAN ACT TO FREE, PRIOR AND INFORMED CONSENT

## COLONIALISM AND THE INDIAN ACT

The arrival of Europeans in the late 15th century to Canada replaced thriving Indigenous trade economies with the supply-and-demand-based fur trade and a shift to a monetary system. Over time and through a series of laws, European settlers took control of resource-rich Indigenous lands and forced the assimilation of First Nation, Métis and Inuit people into a Euro-Canadian culture.

In 1876, the Government of Canada introduced the paternalistic Indian Act to consolidate colonial legislation and to control all aspects of Indigenous identity, culture

and land. It was the increasingly punitive policies of the Indian Act that finally extinguished the formerly viable economies that had thrived since time immemorial.

While the Indian Act has been amended several times over the years to eliminate some oppressive laws, it continues to impact Indigenous cultures and communities. Economically, companies across Canada have taken advantage of the colonial system that has marginalized Indigenous peoples.

## DUTY TO CONSULT

Section 35 of the Constitution Act of 1982 explicitly recognizes and affirms the existing rights of First Nations, Métis and Inuit peoples, and First Nation's treaty rights that exist by way of land claims agreements. In 2004, in its Haida and Taku River decisions, and again in 2005 in its Mikisew Cree decision, the Supreme Court of Canada created a new legal requirement under Section 35 known as the Crown's duty to consult and, where appropriate, accommodate Indigenous peoples whenever it considers conduct that might adversely affect Indigenous rights or interests. However companies seeking to build relationships with Indigenous peoples should consider going beyond the duty to consult to one of free prior informed consent and to consider the cumulative impacts and non-financial interests of Indigenous peoples. In addition, First Nations have treaty rights as a collective and individual community members have individual

treaty rights to fish, hunt, gather medicine and perform ceremonies and other traditional activities out on the land. Some Indigenous communities have other types of agreements with crown governments and companies must also consider how they respect the inherent rights under historical and modern Nation to Nation agreements

What does this mean in practice? Companies planning to build infrastructure or transportation corridors to enable resource extraction will trigger the duty to consult Indigenous peoples and the subsequent process to identify Indigenous peoples with shared traditional territory that may be impacted. The expectation is that the Crown must act honourably in affirming the rights it guarantees and in reconciling them with other rights and interests (Shelsen, 2023).

Many treaties signed between Crown governments and Indigenous peoples across Canada were agreements to share in the decision making and benefits of the lands for as long as the sun shines, grass grows and river flows (Lang, 2019). The Crown has not always lived up to its commitment. The latest example of the Crown not honouring its treaty commitments is currently playing out in an Ontario court. In April 2023, several First Nations from Treaty 9 territory, which covers about two-thirds of Ontario, launched a historic case against the federal and provincial governments. It is a head-on challenge to the Crown government's purported unilateral jurisdiction and decision-making control throughout Treaty 9 territory (Woodward & Company Lawyers LLP, 2023).

History has shown it is not enough for companies to rely on the Crown to fulfil its duty to consult. It makes business sense to gain more knowledge of the area, the history and the Indigenous people being impacted by the project. Many elders and leaders have stated that engagement with Indigenous peoples should not start only when applying for permits. It should start significantly earlier – when there is a thought of planning to perform any activity on traditional lands. As more companies move away from transactional relationships to commercial partnerships that include Indigenous knowledge in decision making and equitable sharing of the benefits, it is always important to engage with Indigenous peoples as far in advance as possible.

## WHAT CAN GO WRONG – CASE EXAMPLE

Global miner Rio Tinto Ltd destroyed Indigenous group's rock shelters in Western Australia for an iron ore mine in 2020. The destruction of the Juukan Gorge sites caused deep distress to the traditional owners, the Puutu Kunti Kurrama and Pinikura (PKKP) peoples. A restitution agreement with the Aboriginal group was reached in late 2022 and the Chief Executive of Rio Tinto, Jakob Stausholm made the following statement:

'In the two years since the tragic destruction of the rock shelters at Juukan Gorge, on the land of the Puutu Kunti Kurrama and Pinikura people in Western Australia, we have been changing the way we work in every part of our business. While we have made progress, we know it will take time to transform our culture and regain trust. But, together with the Indigenous peoples of the lands on

which we operate, we are committed to ensuring cultural heritage is respected, valued and conserved for future generations'.

Rio Tinto's website states: 'In allowing the destruction of the Juukan Gorge rock shelters to occur, we fell far short of our values as a company and breached the trust placed in us by the Traditional Owners of the lands on which we operate. It is our collective responsibility to ensure that the destruction of a site of such exceptional cultural significance never happens again, to earn back the trust that has been lost, and to re-establish our leadership in communities and social performance.' (Rio Tinto, 2022).

## UNITED NATIONS DECLARATION ON THE RIGHTS OF INDIGENOUS PEOPLES

In 2007, the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP or the Declaration) was adopted by the General Assembly. The Declaration, which safeguards the individual and collective rights of Indigenous peoples around the world, was 25 years in the making. Significantly, [Article 19](#) mandates:

“States shall consult and co-operate in good faith with the Indigenous peoples concerned through their own representative institutions in order to obtain their free, prior and informed consent before adopting and implementing legislative or administrative measures that may affect them.”

The evolution in corporate reporting on Indigenous matters stems in part from the legislative changes across Crown governments from duty to consult to one of free, prior and informed consent (FPIC) under UNDRIP.

In Canada, on June 21, 2021, [Bill C-15, an Act of Parliament Respecting UNDRIP](#), received Royal Assent. It affirms that UNDRIP “has application in Canadian law and provides a framework for the federal government to ensure that its laws are consistent with it.” As such, Canadian organizations should carefully consider how UNDRIP’s calls to action may inform and impact their organization’s operations, policies and practices. This legislation advances the implementation of the

Declaration as a key step in renewing the Government of Canada’s relationship with Indigenous peoples. UNDRIP provides a framework for reconciliation, healing and peace, as well as harmonious and co-operative relations based on the principles of justice, democracy, respect for human rights, non-discrimination and good faith (Government of Canada, 2023).

With UNDRIP becoming law, the Government of Canada and the province of British Columbia is creating regulatory frameworks with Indigenous leaders to enforce the need to not only consult with Indigenous peoples but to also achieve their free, prior and informed consent or social licence to operate within their traditional territories.

*“FPIC is about working together in partnership and respect...It is important to understand FPIC in context: different initiatives will have different impacts on Indigenous peoples’ rights. FPIC may require different processes or new creative ways of working together to ensure meaningful and effective participation in decision making”*  
(Government of Canada, 2023).



# THE TRUTH & RECONCILIATION COMMISSION

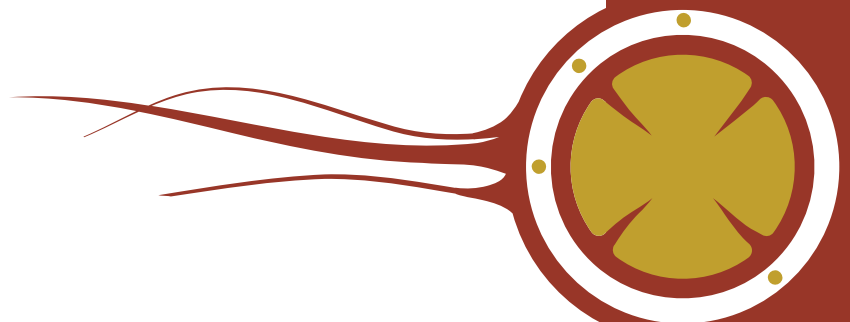
In 2015, after seven years of work, the Truth and Reconciliation Commission of Canada (TRC), as part of the Indian Residential Schools Settlement Agreement, presented its final report to Prime Minister Justin Trudeau, which he accepted on behalf of Canada. The revolutionary 94 Calls to Action put into motion a commitment of a renewed nation-to-nation relationship between the Crown government and Indigenous peoples based on recognition of rights, respect, co-operation and partnership, including the implementation of UNDRIP.

Of significant importance to businesses is Call to Action 92, which directs corporations in Canada to adopt the UNDRIP and the FPIC framework.

## CALL TO ACTION 92

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

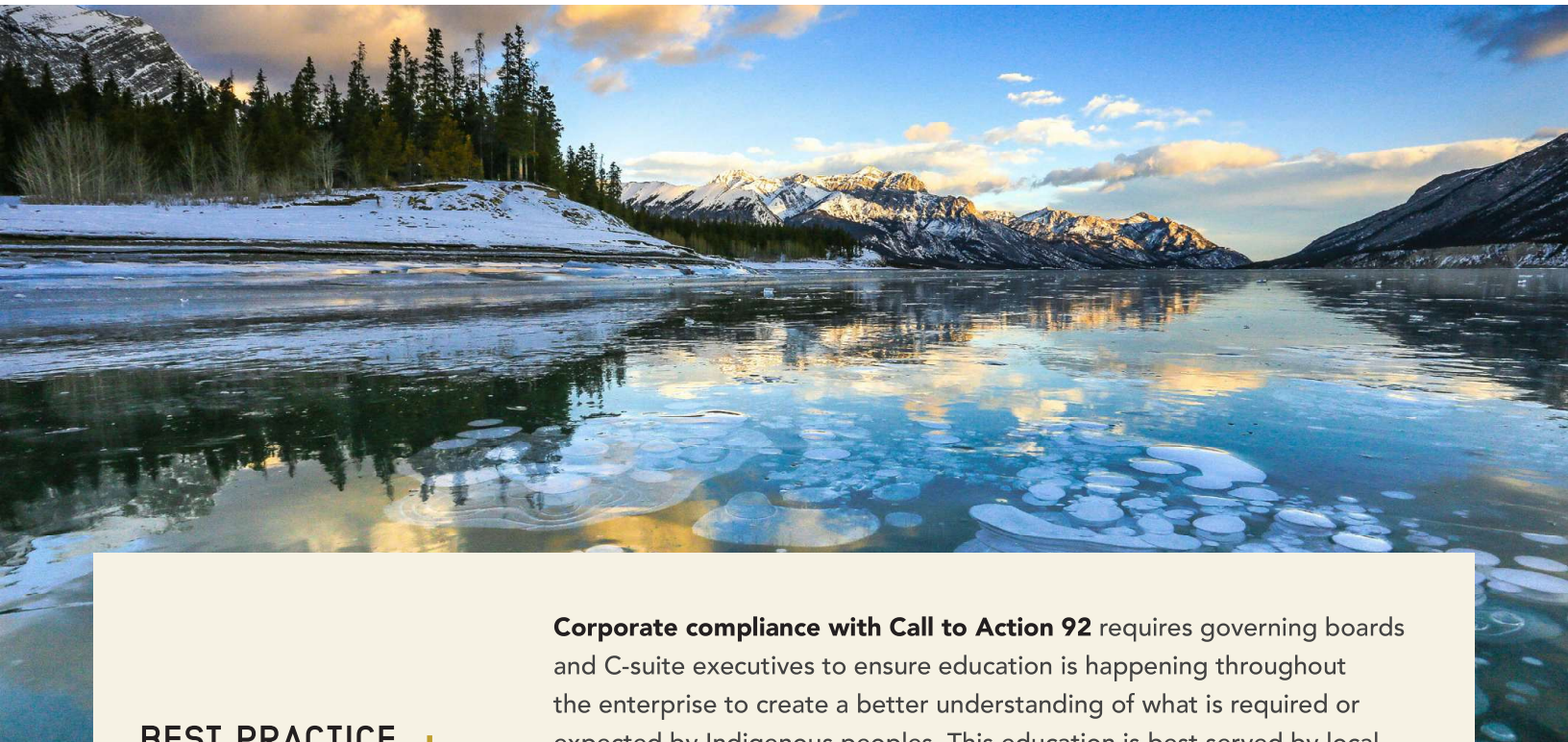
- I. Commit to meaningful consultation, building respectful relationships, and obtaining the free, prior, and informed consent of Indigenous peoples before proceeding with economic development projects.
- II. Ensure that Indigenous peoples have equitable access to jobs, training, and education opportunities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





The **Canadian Reconciliation Barometer Project** and the Yellowhead Institute have already published reports on tracking inaction or tardy progress on the TRC's calls to action. Future assessments will no doubt consider where corporate Canada is in achieving the best rating for Call to Action 92. Companies will need to ensure their performance is in line with their commitments to economic reconciliation in all facets of economic development and free, prior and informed concept philosophy.

There is a need for companies to operationalize FPIC and do this in a way that decolonizes their mindset and integrates Indigenous values into its company's values. The values of a company will be challenged and non-Indigenous leaders in the company will experience cognitive dissonance as their worldview will need to open up to one of Indigenous values. Education of the legacy and history as told by Indigenous peoples (truth), cultural awareness training and programming for eliminating systemic and personal bias will be important for corporations to effectively implement this change management of decolonizing the corporate culture.



## BEST PRACTICE

**Corporate compliance with Call to Action 92** requires governing boards and C-suite executives to ensure education is happening throughout the enterprise to create a better understanding of what is required or expected by Indigenous peoples. This education is best served by local Indigenous leaders and elders who can provide a cultural background to the true history of the respective areas. It is important to recognize that this education was not a part of the mainstream curriculum.

# GOVERNANCE IN THE AGE OF FPIC

Considering the current landscape, it would be prudent for companies, including their board and senior management, to build awareness and develop a better understanding of the Indigenous worldview and incorporate this worldview into their approach to assessing and mitigating risk.

According to *State of Play: Study of Social Disclosures by Canadian Public Companies* research, **Indigenous matters was one of the most common topics for board education in 2021.**

FPIC includes processes that are free from manipulation or coercion, informed by adequate and timely information, and occur sufficiently prior to a decision so that the rights and interests of Indigenous peoples can be incorporated or addressed effectively as part of the decision-making process – all as part of meaningfully aiming to obtain the consent of affected Indigenous peoples. Indigenous peoples and communities need to be involved as early as possible, working together with businesses to develop the business or project plans and not just brought in at the end to get a “rubber stamp” of Indigenous approval on an already fully developed plan. This is one of the aspects of governance that companies are still working to improve. To this end, companies may want to consider including Indigenous knowledge as part of the corporate culture through the establishment of an Indigenous relations office to develop strategies or a reconciliation action plan. These plans may include pillars on talent, education, business contracting and or policy or structural change to decolonize internal corporate controls.

## WHAT IS A RECONCILIATION ACTION PLAN?

A Reconciliation Action Plan (RAP) is a framework to guide a company's efforts to advance the rights, perspectives and prosperity of Indigenous peoples in Canada. It involves listening to, learning from, and working in partnership with First Nations, Inuit and Métis peoples in Canada, as well as with Indigenous peoples around the world. It requires us to strengthen our understanding of, and respect for, the rights, histories, traditions, cultures, languages and perspectives of Indigenous peoples. It also demands a commitment to address the unique challenges and systemic racism that Indigenous peoples continue to face in Canada and specifically in the workplace.

For corporations in Canada, it is a commitment to respond to the Truth and Reconciliation Commission of Canada's Call to Action #92 which asks companies to adopt the principles of UNDRIP as a reconciliation framework. This would include obtaining free, prior and informed consent before proceeding with economic development projects (Truth and Reconciliation Commission of Canada, 2015).

In the last four years many organizations are releasing reconciliation action plans. Some examples across the sectors are listed on the right.

Collectively, we are seeing this country move in a better direction, with much more work to do. Reconciliation Action Plans are living documents and they need to evolve with the changing dynamics of the political, social, economic and legal landscape of Indigenous rights. They need to be evaluated and monitored periodically, and renewed performance indicators and ways to measure progress in changing corporate culture need to be a part of the process.

- **Centre for Addiction and Mental Health (CAMH)** – [Truth and Reconciliation Action Plan](#)
- **City of Toronto** – [Reconciliation Action Plan](#)
- **City of Ottawa** – [Reconciliation Action Plan](#)
- **Deloitte Canada** – [Reconciliation Action Plan](#)
- **KPMG** – [Truth and Reconciliation Action Plan](#)
- **Ontario Power Generation** – [Reconciliation Action Plan](#)
- **TELUS** – [Indigenous Reconciliation Commitment and Action Plan](#)

## THE RAP FRAMEWORK IN AUSTRALIA

In Australia, leading companies now embrace reconciliation and issue action plans to demonstrate their commitment and progress. Reconciliation Australia's vision is for a just, equitable and reconciled Australia, whose purpose is to inspire and enable all Australians to contribute to the reconciliation of the nation.

Since 2006, RAPs have enabled Australian government, corporate and small and medium (SME) business, education and community organizations to sustainably and strategically take meaningful action to advance reconciliation. Based around the core pillars of Relationships, Respect and Opportunities.

Australian RAPs provide tangible and substantive benefits for Aboriginal and Torres Strait Islander peoples, increasing economic equity and supporting Indigenous self-determination. More than 2,400 Australian organizations are engaged in the 4-tier RAP Framework.

These four levels – **Reflect, Innovate, Stretch and Elevate** – allow organizations to continuously develop their reconciliation commitments and organizations can use the same type of RAP again, if appropriate.

### National Indigenous Economic Strategy

In 2022, the [National Indigenous Economic Strategy for Canada](#) was released. Developed by more than 20 Indigenous organizations, the strategy is built on four strategic pathways (People, Land, Infrastructure and Finance), and includes specific "Calls to Economic Prosperity" that can be supported by all Canadians, governments, businesses and institutions to realize economic parity for all Indigenous peoples.



To advance on the governance pillar, companies may seek to create board positions specifically designed for Indigenous peoples as part of their inclusion efforts, as well as establishing working groups or external advisory committees to provide guidance on key issues. This is critical as, according to [Osler's 2022 Diversity Disclosure Practices Report](#), Indigenous people held just 17 (or less than 1 per cent) of board positions on Canada Business Corporations Act public companies.

In contrast, Indigenous peoples make up approximately 5 per cent of the total population of Canada. This underrepresentation exceeds the gender diversity imbalance. These power imbalances need to be dealt

with at the corporate board and senior executive level or look to other structures or ways to include Indigenous representation separate from the governing body through, for example, joint ventures or other equity/ownership models.

#### **It Only Cost One Token For This Ride**

“Making sure Indigenous representation on boards avoids tokenism will require much more than just board placement. It requires the reassessment of the corporate mindset in totality and the integration of Indigenous values to build the right culture within the organization.” (Rasevych, June 2023)



## BEST PRACTICE EXAMPLES FROM CANADA

British Columbia-based NWP Coal Canada has developed an Indigenous Policy to help ensure it prioritizes the inclusion of Indigenous knowledge in decision making. In January 2023, it struck a deal with the [Tobacco Plains Indian Band](#) that would give the First Nation the power to act as a “regulator and reviewer” of the company’s proposed \$400-million Crown Mountain coal mine. It is a groundbreaking agreement and one that could change how natural resource projects are developed in Canada. (CBC, January 2023)

In Ontario, the Minodahmun Development LP made up of Ginoogaming, Aroland, and Animbiigoo Zaagi’igan Anishinaabek First Nations developed a framework

for including their First Nations’ knowledge through the project life cycle. This included a cultural impact assessment and negotiated terms for the mining company to fund an environmental monitoring position in each First Nation for the 15-year mining cycle. The company has also established an Indigenous-led oversight committee for its Greenstone Gold Mine in Northwestern Ontario.

As a result of its efforts, Minodahmun Development LP can now include the outcomes of the benefit agreement and relationship framework in its sustainability reporting, expanding beyond the environment and social pillars to include Indigenous considerations and impacts.

## BEST PRACTICE EXAMPLES FROM AUSTRALIA

Through extensive consultation between investors and First Nations peoples, companies and community groups, the Australian Council of Superannuation Investors conducted research to help investors and companies identify good practice in engagement, risk management and disclosure. The [report](#) identifies elements that support good-faith constructive engagement including, but not limited to:

- Integrating risk assessments and policies across the company that align with the [UN Declaration on the Rights of Indigenous Peoples](#) and the [UN Guiding Principles on Business and Human Rights](#).
- Engaging in good faith, and obtaining and maintaining free, prior and informed consent from First Nations groups before commencing operations that will impact them, and on an ongoing basis throughout the life of a project.
- Recognising and mitigating power imbalances and ensuring agreements support impacted communities over the long-term through reasonable benefit-sharing provisions.



# A WORD ON REDWASHING



**“Redwashing”** is a term used to describe an attempt by a company to portray itself as a caring good neighbour to Indigenous peoples and communities, for example, through sponsorship schemes for Indigenous education or donations to arts and culture through support of community festivals, ceremonies or powwows. It is a corporate social responsibility tactic to wash over the damaging effects of corporate marginalization of Indigenous peoples by proclaiming itself as a leader in economic reconciliation.

Here are three key questions to ask regarding redwashing to assess how companies are advancing Indigenous economic reconciliation:

1. How is the company measuring its progress in decolonizing its corporate culture?
2. How is the company measuring the non-financial benefits or social impact of its operations to Indigenous peoples?
3. How is the company acting on the TRC’s Call to Action #92 and creating internal policies to operationalize UNDRIP – FPIC into its corporate DNA?

Alongside redwashing, **Indigenous identity fraud** is another growing concern. This practice occurs when non-Indigenous peoples declare Indigenous ancestry to receive benefits in education, employment, business contracting, loans, non-repayable grants or leadership positions. Part of this practice could include a non-Indigenous company either creating a business structure where the shareholding percentage is technically enough to qualify as an Indigenous business or attempting to misrepresent themselves as an Indigenous business in a bid to win contracts.

Indigenous leaders in Canada have been advocating the federal government and industry procurement teams to ensure checks and balances are in place. This could lead to an Indigenous-led and third-party verification of the supplier list and ultimately the development of procurement system software to qualify Indigenous vendors.

“[A]ny corporation developing or implementing a reconciliation action plan or strategy must understand UNDRIP and free prior informed consent principles at a minimum to avoid redwashing. If there is misinterpretation of these principles, lack of policy progression, compliance and enforcement then there will be misalignment on the values critical to decolonizing the corporate mindset. Conventional change management processes will be challenged and existing policy and procedures should not trump FPIC rights to Indigenous peoples in the organization or in the supply chain” (Rasevych, July 2023).

Given these complexities and challenges, there is a need for thoughtful planning when developing and implementing a reconciliation action plan.

# REPORTING FRAMEWORKS AND STANDARDS



For years, Indigenous leaders have asked for changes to the ESG frameworks and reporting standards to ensure a companies' policies and aspirations related to Indigenous peoples are genuine, based in Indigenous values and proven over time.

There is some content related to Indigenous matters in existing voluntary sustainability reporting frameworks such as the [Sustainability Accounting Standards Board's Standards](#) and the [GRI Standards](#). However, it is limited in that it does not address domestic or localized information specific to a treaty area or region in Canada. For further information and examples on this topic, refer to [State of Play: Study of Social Disclosures by Canadian Public Companies](#).

This landscape is slowly changing as new initiatives are emerging to take the rights and interests of Indigenous peoples into account in the development of sustainability reporting frameworks and standards. In its [Final Report](#) issued in March 2023, the Independent Review Committee on Standard Setting in Canada (IRCSS) supported the creation of an Indigenous Council on Financial Reporting and Standards Setting (a provisional name) that would act nationally as an Indigenous representative intermediary and facilitate effective representation and input to standard-setting and other regulatory and policy-making bodies. Also, the Public Sector Accounting Standards Board (PSAB) [announced](#) in May 2023 that it is seeking inaugural members for an Indigenous Advisory Group (IAG) to assist it in understanding Indigenous insights, issues, and perspectives related to financial and other reporting by Indigenous governments and their organizations (e.g., Indigenous government business enterprises, and Indigenous government-not-for-profit organizations).

The IAG will help to enhance PSAB's collaboration with Indigenous Nations and peoples and ensure that public sector accounting standards developed by PSAB better meet the specific needs of Indigenous governments and their organizations across Canada.

Some examples of frameworks and strategies that are used in Australia and New Zealand are included below;

- **NZ Treasury's [He Ara Waiora framework](#)** (which feeds into its [Living Standards Framework](#)) – He Ara Waiora is a framework that helps the Treasury to understand waiora, often translated as a Māori perspective on wellbeing (The Treasury New Zealand, n.d.).
- **[Dhawura Nglan Business and Investor Initiative](#)** which brings together First Nations, business and investor communities to create a shared vision for strengthening Australia's Aboriginal heritage laws and standards for the private sector.
- **Reserve Bank of New Zealand's [Te Ao Māori strategy](#)** which is an evolving and responsible strategy. (Reserve Bank of New Zealand, 2022).

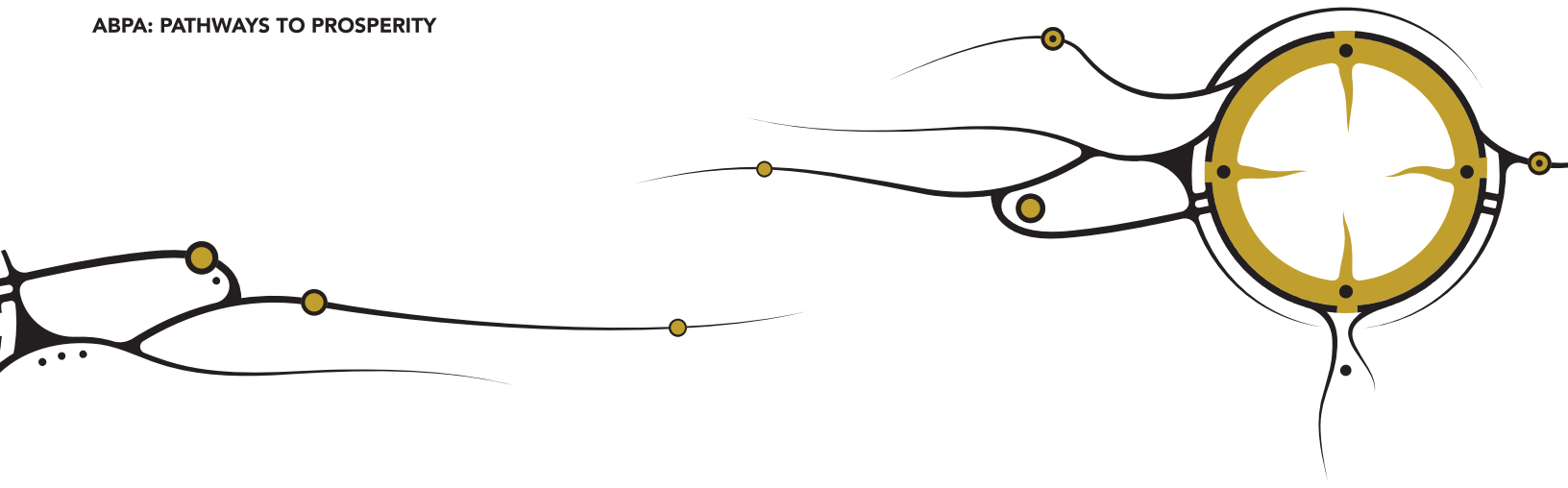
In June 2023, the International Sustainability Standards Board (ISSB) published its first two disclosure standards: International Financial Reporting Standard (IFRS) S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures. These new standards will help to transform the current fragmented sustainability disclosure landscape by providing a global baseline for reporting of sustainability-related financial disclosures. The ISSB agreed that it would be beneficial to ground its standard-setting work by clearly articulating the relationship between sustainability matters and financial value creation (IFRS, 2022).

This significant development in sustainability reporting standards will provide an important avenue to continue advancing the dialogue on how to apply an Indigenous lens to the development of reporting standards. It is important that Indigenous views and considerations are reflected within general sustainability and climate reporting standards due to the inter-relatedness of these topics with Indigenous rights. Too often we are seeing standards silent on UNDRIP and concepts such as a just transition. In December 2022, Emmanuel Faber, Chair of the ISSB, announced the appointment of two Special Advisers, one of which was Geordie Hungerford, to provide strategic counsel on issues relating to natural ecosystems and just transition.



"It is clearly essential that Indigenous Peoples be engaged on ESG standards in order for these standards to achieve their intended goals of facilitating conscientious investment decisions, reducing inequality and combating injustice, and reducing investor exposure to long term risk. If IFRS and the new ISSB fail to ensure that international ESG standards adequately encapsulate Indigenous Rights as captured in UNDRIP, there is the risk that these standards may not be... applicable in several jurisdictions." (First Nations Financial Management Board, 2021)

As part of the [IRCSS'](#) recommendations, the Canadian Sustainability Standards Board (CSSB) was formally announced in June 2022. The CSSB will work with the ISSB to support the uptake of ISSB standards in Canada, highlight key issues for the Canadian context, and facilitate interoperability between ISSB standards and any forthcoming CSSB standards.



## KEY ACTIONS COMPANIES CAN TAKE TO DRIVE POSITIVE CHANGE

While acknowledging that there is a long road ahead on the path to reconciliation, there are a number of actions that companies can take to make progress.

1. Develop an approach that ensures projects or work that impacts Indigenous peoples are led by Indigenous peoples. Following the Indigenous philosophy of “nothing about us without us” is critical. The Western way of creating deadlines for pushing communities to agreements is transactional and not conducive to achieving free, prior and informed consent. Too often, Indigenous communities do not have the resources to fund studies necessary to arrive at an informed decision, or they receive the information about a project far too late in the permitting process, which then leads to a rush to get a community engaged and on board.
2. From an education viewpoint, develop an understanding of what TRC Call to Action 92, UNDRIP and FPIC mean to the organization and Indigenous peoples in the organization.

### **On Committing To Meaningful & Principled Dialogue**

This commitment means challenging internal colonial processes and dismantling barriers for Indigenous peoples to have their truth and worldview acknowledged. Validating those experiences and perspectives will support unity and inclusion. This may require a whistleblower policy and or ethics procedures to support Indigenous peoples who are dealing with individuals exerting corporate colonization controls, power imbalances or ignorance. This also may require the addition of capacity in the form of the Chief Risk Officer or creating a role of an Organizational Ombuds who serves as a designated neutral party within a specific organization and provides conflict resolution and problem-solving service and is trained in Indigenous matters.

3. Operationalize FPIC. This will be the new standard when it comes to avoiding redwashing and remaining authentic in a company's reconciliation efforts. This may require new policies and procedures. This will require a reconfiguration of data management, modifying CRM systems and breaking down silos in HR, procurement, project planning, risk management and legal.
4. Acknowledge that Western ways of knowing are not the only source of knowledge, and understand the value that Indigenous knowledge brings to the corporate world and society as a whole.
5. Commit to meaningful and principled dialogue with Indigenous employees and other rights-holders that the organization is impacting. Dialogue with Indigenous employees may be addressed in part

from a DEI context, but it should be elevated and addressed from a reconciliation perspective for both employees and other Indigenous peoples that the organization is impacting. The two approaches may overlap for some organizations that do not have Indigenous relations capacity or team. However, the Indigenous employee component under TRC Calls to Action / UNDRIP / FPIC should be distinct from any DEI or people strategy and other organizational mandates.

6. Be aware of the reporting on Indigenous matters by partners, suppliers, and clients. There is a need for collaborative relationships and reporting along the value chain. This could factor into procurement decisions, assessment of proposals, and client selection.

## OPERATIONALIZING FPIC

Operationalizing FPIC will require a current state assessment of existing policies and procedures related to a company's decisions that impact Indigenous peoples. For companies extracting natural resources this may involve working in collaboration with the impacted Nations and seeking their involvement in the decision making at an early stage. It is also important to ensure that there is appropriate representation of Indigenous peoples within the company including senior officers and board members.

A company must also commit to education, awareness and training on the power imbalances that exist in a colonial corporate structure and identify strategies to break down barriers for Indigenous peoples in the company's management or senior levels. There is a need to learn about how Indigenous people were outlawed

and excluded from the economy and from business and many other professions - for example, it was illegal for an Indigenous person to hire a lawyer or to sell agriculture products. These are some of the reasons why Indigenous people remain outside the mainstream corporate world.

Failing to consider FPIC may lead to significant risks. Companies which only seek domestic legal minimums or fail to obtain FPIC routinely see project delays, conflict, and other significant legal, political, reputational, and operational risks.

There is no "one size fits all" approach, and operationalizing FPIC may require different processes or new creative ways of working together with Indigenous peoples to reach standards and avoid redwashing.



# A CALL TO ACTION FOR THE PROFESSION

**The Haudenosaunee Seventh Generation Principle states that decisions we make today must consider the next seven generations of our children, grandchildren and great grandchildren.**

This principle of long-term relationships and planning for impact is woven into Indigenous knowledge systems. CPAs working with companies can help ensure their strategies and practices incorporate the Seventh Generation Principle by working with Indigenous leaders. It is important to guard against cultural appropriation when doing so.

A critical first step for CPAs is obtaining relevant foundational education on Indigenous histories, cultures, and perspectives, as well as understanding of the impact of an organization's activities on Indigenous peoples and communities, including systemic barriers that Indigenous peoples face. Once this foundational knowledge is established, CPAs working with companies can help provide support for the development of relevant measures for assessing and reporting on engagement with Indigenous peoples and the impacts felt by Indigenous peoples. This would include reporting on the true impacts

experienced by Indigenous communities – for example reporting not only on what engagement sessions have been held with Indigenous people and communities, but what the engagement led to, such as co-creation of projects that provide certain benefits to the Indigenous community.

CPAs in finance departments will need to work closely with other departments (e.g., human resources, marketing) to develop systems, processes and controls to ensure the data used for disclosures accurately represent the relationships with and the business's impacts on Indigenous peoples.

There is no social justice without economic justice and these are very important pillars on the pathway to reconciliation, however it must be acknowledged that Indigenous capitalism is not a be all, end all for reconciliation and this takes creating an environment where restorative justice and healing takes place. Reconciliation is more than just a land acknowledgement, we all have a role to play in educating our families, colleagues to advancing on all the 94 calls to action of the TRC.

## WHERE CAN YOU LEARN MORE?

A good place to start is [Indigenous Canada](#), a 12-lesson Massive Open Online Course (MOOC) from the Faculty of Native Studies at the University of Alberta that explores the different histories and contemporary perspectives of Indigenous peoples living in Canada.

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