



The Canadian  
Accounting  
Hall of Fame

Le Temple  
de la renommée comptable  
du Canada

## HAROLD CALLA – Inducted 2024



Harold began his journey into the accounting profession by obtaining his Certified General Accountant designation (CGA) in 1977. Harold was a registered member of the Squamish Indian Band but was enfranchised as a minor before amendments to the Indian Act allowed status Indians the legal right to receive a professional designation in any discipline.

Enfranchisement was the process that resulted in a person no longer being considered a status Indian under the federal legislation. Indians who were enfranchised were removed from their band lists. Indians also lost their Indian status if they were enfranchised after September 4, 1951. This changed in 1985 with an amendment to Indian Act that became known as Bill C-31 and many who were enfranchised were allowed to regain

their Indian status.

Harold's education and subsequent professional experience was the basis for meaningful contributions and decades-long work to educate and support First Nations build effective financial management and governance capacity in their communities that has measurably improved the well-being of Indigenous peoples across Canada. Harold laid the foundation that would ultimately lead to the creation of several national Indigenous organizations that enabled such improvement. The *First Nations Fiscal Management Act* (FMA) established three Indigenous institutions: the First Nations Tax Commission, the First Nations Finance Authority and the First Nations Financial Management Board (FMB). A fourth, the First Nations Infrastructure Institute, was recently created through legislative amendments in June 2023, with all-party support.

In 1987, Harold was appointed Director of Finance for the Squamish Nation by the Chief and Council who were led by one of their hereditary leaders Chief Joe Mathias. The finances of the Squamish Nation were in dire straits – in debt, with a deficit and unable to borrow money. Harold's skills and dedication led the Squamish Nation to move out from the ministerial guaranteed regime of the *Indian Act* and negotiate several agreements with the federal

government and the provincial government of British Columbia. In 1993, as the Squamish Nation's Surveyor of Taxes, Harold implemented a real property taxation regime, set tax rates, created by-laws and service agreements with neighbouring municipalities, calculating tax bills and oversaw collections and building permits.

Beginning in the 1990s, Harold combined his accounting and business experiences to educate First Nation communities on how to gain direct access to capital markets through strong financial management and governance – one of the first steps to economic reconciliation. Harold was a founding member of many initiatives that enhanced accountability, transparency, self-determination and economic independence. For example, the access to increased capital sources by First Nations scheduled to the *First Nations Fiscal Management Act*, which he helped create, raised the well-being and financial health in First Nations communities. This has demonstrably resulted in increases in own-source revenue and operating margin rates that have led to enhanced housing quality and formal education levels.

In 1999, Harold participated in the working group created by the Assembly of First Nations and Certified General Accountants, that led to the formation of the Aboriginal Finance Officers Association of Canada (AFOA Canada). AFOA Canada is widely recognized as a centre for excellence for Indigenous management, finance and governance for Indigenous professionals working in all areas of band administration, leadership, and program management. AFOA Canada provides four professional designations as well as capacity development workshops and conferences. They also publish the *Journal of Aboriginal Management* on a quarterly basis.

Harold was a key member of the Study Group (2006-2007) established by CICA's Public Sector Accounting Board (PSAB) that published its recommendations in a report entitled "Financial Reporting by First Nations". This was the first such study and remains one of the very few ever made. The report advocated for increased participation by Indigenous accountants in standard setting and has been important for advancing First Nations governance in Canada. PSAB has just recently established its inaugural Indigenous Advisory Group, something that builds on this report, and is unprecedented across standard setting boards in Canada.

Deep within Harold is a desire to teach and share information. He has mentored countless First Nations leaders and is held in reverence by leaders across the country. He has also been heavily involved in developing strategies for educational materials and programs for First Nations and other stakeholders. He has developed and overseen training sessions at various conferences and workshops across Canada on legislation and certifications. In 2023, the Chartered Professional Accountants of British Columbia announced that the FMB is the first Indigenous organization in British Columbia to deliver the pre-approved program to support the training of future CPAs. As the first Indigenous organization in BC to offer CPA training, the FMB hopes to attract Indigenous youth to the accounting profession to overcome the under-representation of Indigenous people in the accounting profession.

As a renowned leader and expert, Harold Calla is sought after for his views and insights on supporting the effective financial management and governance of First Nations. He has generously contributed to the education and the mentoring of incoming First Nation leaders. Further, he has written and given presentations extensively comprising of at least 15 articles or reports and 27 presentations to parliamentary and senate committees, forums and roundtables. For example, in 2022 he spoke at the inaugural meeting of the International Sustainability Standards Board on the need for Indigenous inclusion and how sustainability will benefit from Indigenous values and contributions. In the same year, Harold was invited by the Australian National University to visit and provide his experience on drafting constitutional amendments to recognize the rights of Indigenous Peoples, which Canada had done in 1982. Indeed, he prepared the ground for advancing the full implementation of the United Nations Declaration of the Rights of Indigenous Peoples, including self-determination, for First Nations in Canada.

His energy and unstinting accomplishments are second to none. He has ably served on several corporation boards, audit committees, commissions, summits and panels. To this day, he continues to act as the Executive Chair of the First Nations Financial Management Board, a member of the Joint Advisory Committee on Fiscal Relations Relationship with the Assembly of First Nations and Indigenous Services Canada, as well as serving as a Board member of Trans Mountain Corporation and BC Ferries.

Harold is a recipient of numerous awards in recognition of excellence in leadership; he was most recently honoured by the Public Policy Forum at their 2023 Testimonial Dinner. As well, when the Certified General Accountants Association of Canada (CGA-Canada) celebrated their 100th year in 2008, they recognized Harold as one of 100 CGA's who, in their view, have made a difference. In August 2012 Harold was awarded a fellowship by CGA-Canada (he is now an FCPA). Harold is a member of the Aboriginal Financial Officers Association and has been awarded the designation of Certified Aboriginal Financing Manager (CAFM).

His nomination was supported by several individuals in senior roles in Ottawa and British Columbia all of whom stated that Harold was instrumental in the many enhancements to the financial management and governance capacity in First Nations that have improved the well-being of Indigenous Peoples throughout Canada.