

Little River Band of Ottawa Indians

375 River Street
Manistee, MI 49660
(231) 723-8288

Resolution # 03-1217-426

Approval of Audit Schedule for 2004

WHEREAS, the status of the *Gaá Čhing Ziibi Daáwaa Aníshinaábek* (Little River Band of Ottawa Indians) as a sovereign and Treaty-making power is confirmed in numerous treaties, from agreements with the initial colonial powers on this land, to various treaties with the United States; and

WHEREAS, the Little River Band of Ottawa Indians (Tribe) is descended from, and is the political successor to, the Grand River Ottawa Bands, signatories of the 1836 Treaty of Washington (7 Stat. 491) with the United States, as reaffirmed by federal law in P.L. 103-324, enacted in 1994; and

WHEREAS, the Tribe adopted a new Constitution, pursuant to a vote of the membership on May 27, 1998, which Constitution became effective upon its approval by the Assistant Secretary-Indian Affairs on July 10, 1998; and

WHEREAS, the Tribal Council is authorized under Article IV, Section 7(a) to provide for the public health, peace, morals, education and general welfare of the Little River Band and its members; and

WHEREAS, the Tribal Council is authorized under Article IV, section 7(I) to manage the funds of the Tribe and to protect those funds through the adoption of ordinances, resolutions or motions; and

WHEREAS, the Tribal Council adopted the Audit Ordinance, #03-100-08, which requires the Comptroller General to submit an audit schedule to the Tribal Council for approval on or near the last scheduled meeting of the year, *cf. Audit Ordinance, 4.01*; and

WHEREAS, the Comptroller General has submitted a schedule of audits and identified the purpose of those audits for 2004; and

WHEREAS, the schedule of audits does not preclude conducting unscheduled audits during 2004 in regards to issues brought forward to, or identified by, the Comptroller General during the course of 2004;

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby approves the schedule of audits identified below.

2004 Time Allocation						
<u>Position</u>	<u>Annual Hours</u>	<u>Holiday / Vacation</u>	<u>Continuing Education</u>	<u>Consulting Projects</u>	<u>Audit Hours</u>	<u>Allocated Hours</u>
Comptroller General	2096	216	80	300	1500	2096

2004 Audit Schedule								
* Listed in order of priority								
<u>Department / Function</u>	<u>Anticipated Hours</u>	<u>Planning Phase</u>	<u>Fieldwork Phase</u>	<u>Corrective Action Plan</u>	<u>Report Writing</u>	<u>Quality Reviews</u>	<u>Audit Presentation</u>	<u>Total Hours</u>
Housing Department	184	20	120	16	16	8	4	184
Human Resource Dept.	80	16	40	8	8	4	4	80
Finance - Construction Loan Closeout / Purchases	160	16	120	8	8	4	4	160
Information Technology Department - note 1.	200	16	136	16	16	8	8	200
Health Department	120	16	48	8	8	4	4	120
Finance - Purchasing	80	16	40	8	8	4	4	80
Finance - Travel	80	16	40	8	8	4	4	80
Education	80	4	40	8	8	4	4	80
Professional Development	80	4	40	8	8	4	4	80
Finance - Accounts Payable	40	4	24	4	4	2	2	40
Finance - Budget Process	40	16	24	4	4	2	2	40
Finance - Accounts Rec.	40		24	4	4	2	2	40
Finance - Grants / Contracts	160		120	8	8	4	4	160
Tribal Council / Comptroller General Discretion	156	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	156
Total Hours	1500	176	816	108	108	54	50	1500

Note 1. Anticipated aid to external contracted party for audit.

Housing Department

Review compliance with internal procedures, regulations, and ordinances. Make recommendations for improvements to internal procedures. Select a sample of grants to determine compliance with granting agency. Determine effectiveness of Housing Department to provide services to Tribal Members.

Human Resource Department

Review compliance with internal procedures, regulations, and ordinances. Make recommendations for improvements to internal procedures. Select a sample of employee files to insure required documentation is being kept. Insure that procedures for hiring and termination are in accordance with applicable laws. Other procedures determined necessary for the overall audit.

Finance – Construction Loan Closeout / Purchases

Review / reconcile the construction loan to various source documents. Review compliance with purchasing procedures in the construction process. Test for existence that various capital purchases exist to include artwork, structure components, furniture & fixtures, and various other capital assets. Make recommendations for future capital projects undertaken by the Tribe.

Information Technology Department

Hire an outside consultant to review the vulnerability of the network in place and evaluate if the network is being utilized in the best manner possible. Review procedures for cataloging / tracking information technology equipment to include sample inventory of same. Review compliance with licensing agreements.

Health Department

Review compliance with internal procedures, regulations, and ordinances. Make recommendations for improvements to internal procedures. Test for compliance with various granting agencies and applicable laws. Review statistically services provided in relation to dollars spent.

Finance - Purchasing

Review selected sample of purchases made in accordance with the purchasing regulation. Test for compliance with internal procedures established. Make suggestions for improvement of the purchasing process.

Finance – Travel

Review selected sample of requests granted in accordance with the travel regulation. Test for compliance with internal procedures established. Make suggestions for improvement of the travel process.

Education

Determine effectiveness of education programs administered. When applicable determine that compliance with granting agencies is adhered to. Determine that Tribal Members are being serviced appropriately with the resources available.

Professional Development

Determine effectiveness of professional development program. Evaluate the effectiveness of classes / programs offered. Determine cost effectiveness of trainings offered at the Tribal level. Review internal procedures for compliance. Make recommendations for improvement.

Finance – Accounts Payable

Review that the budget function is working in accordance with established accounting procedures. Make recommendations for improvements to controls in place.

Finance – Accounts Payable

Review that the accounts payable function is working in accordance with established accounting procedures. Make recommendations for improvements to controls in place.

Finance – Accounts Receivable

Review that the accounts receivable function is working in accordance with established accounting procedures. Make recommendations for improvements to controls in place.

Finance – Grants / Contracts

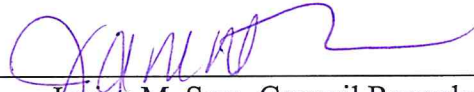
Review the grants / contracts procedures in accounting. Continuous monitoring of grants / contracts as they are closed though the year. Make recommendations for improvement in the accounting of grants / contracts.

Tribal Council / Comptroller General Discretion

Time available for additional audit requests by Tribal Council in accordance with the Audit Ordinance.

CERTIFICATE OF ADOPTION

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 9 FOR, 0 AGAINST, 0 ABSTAINING, and 0 ABSENT, at a Regular Closed Session of the Little River Band of Ottawa Indians Tribal Council held on December 17, 2003, at the Little River Band's Downtown Offices in Manistee, Michigan, with a quorum being present for such vote.



Janine M. Sam, Council Recorder



Stephen Parsons, Council Speaker

Attest:

Distribution: Council Records
Tribal Ogema
Tribal Court