

LUMBEE TRIBE OF NORTH CAROLINA

CLLO-2014-0717-02

DATE: JULY 17, 2014

"FISCAL YEAR EXTERNAL AUDIT ORDINANCE"

WHEREAS, The Lumbee Tribe of North Carolina, a recognized Indian Tribe of the State of North Carolina subject to the Constitution of the Lumbee Tribe of North Carolina and its inherent powers of self-government; and

WHEREAS, Article VII, Section 1 of the Constitution of the Lumbee Tribe of North Carolina delegates all legislative authority to the Tribal Council; and

WHEREAS, The Council has the authority to approve, adopt, and amend the annual fiscal year budget and budget process; and

WHEREAS, The Council is responsible for oversight review, and approval of actual expenditures and budget variances throughout the fiscal year; and

WHEREAS, The Council has the authority and fiduciary responsibility to ensure compliance with all program funding and allocations; and

THEREFORE, Be it enacted by the Tribal Council of the Lumbee Tribe of North Carolina the following ordinance that shall be cited as **"FISCAL YEAR EXTERNAL AUDIT ORDINANCE"**.

SECTION 1 PURPOSE

To set forth uniform policies and standards to ensure that the Lumbee Tribe maintains the highest standard of fiduciary care in utilizing, managing and protection of tribal assets. The Tribal Council has determined that uniformed policies and standards are required to ensure all Tribal Entities exercise proper care in the use and management of tribal assets.

SECTION 2 DEFINITIONS

1. "Tribal Entities" means any department, entity, committee or office of the Lumbee Tribe and the Election Board.
2. "Tribal Governmental Corporation" means any corporation of non-profit or for-profit established

by resolution or ordinance of the Tribal Council.

SECTION 3 DIRECTOR OF FINANCE

There is hereby the position of Director in the Finance Department of the Tribe. The Director of Finance shall serve as the primary financial executive of the Tribe. As such he/she shall direct the tribal government's accounting practices, financial planning, and management and reporting. The Director of Finance in conjunction with the Treasure/Chairman of the Finance Committee of the Tribal Council shall have financial oversight responsibility for all Tribal Entities and Tribal Government Corporations. The Director of Finance shall provide reports to the Finance Committee for review, discussion, recommendations or amendments for official approval by the Tribal Council.

SECTION 4 EXTERNAL AUDITS

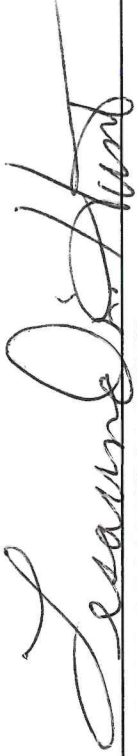
1. An audit of all accounts shall be conducted by an independent certified accounting firm, chosen and approved by the Tribal Council at the end of each fiscal year. Audit reports will be presented to the Tribal Council no later than (4) months after the close of the fiscal year, inclusive of non-profit corporations for review and approval.
2. Such reports shall include under separate cover a statement as to compliance of accounting system and overall operations with the intent of this Ordinance.

SECTION 5 SAVING CLAUSE

1. In the event that any phase provision, part, paragraph, subsection, or section of this ordinance is found by court of competent jurisdiction to violate the Constitution, laws, or ordinances of the Lumbee Tribe of North Carolina, such phase, provision, part, paragraph, subsection or section shall be considered to stand alone and to be deleted from this ordinance, the entirety of the balance of the ordinance to remain in full and binding force and effect.

CERTIFICATION

This **"FISCAL YEAR EXTERNAL AUDIT ORDINANCE"**. **CLLO-2014-0717-02**,
ADOPTED AT A MEETING OF THE TWENTY-ONE (21) MEMBER TRIBAL COUNCIL OF
THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 20 MEMBERS WERE
PRESENT, CONSTITUTING A QUORUM, THIS THE 17TH DAY OF JULY 2014 BY A VOTE
OF 20 YES, 0 NO, AND 0 ABSTENTION(S).



ATTEST: LESAUNDRI HUNT

Speaker, Tribal Council of the Lumbee Tribe of North Carolina

DATE

7-21-14



ATTEST: LINDA REVELS

Secretary, Tribal Council of the Lumbee Tribe of North Carolina

DATE

7-21-14

VEIO

PAUL BROOKS

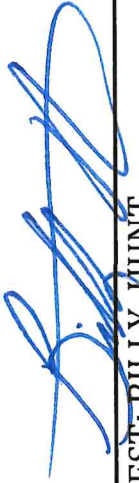
Chairman, Lumbee Tribe of North Carolina

DATE

8/24/14

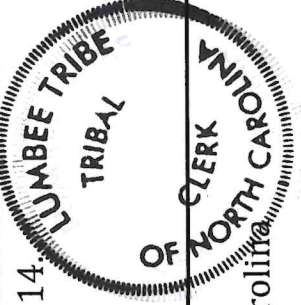
POSTING

This "CLLO_2014-0717-02," FISCAL YEAR EXTERNAL AUDIT ORDINANCE", duly posted on this the 23rd day of July, 2014.



ATTEST: BILLY HUNT

Tribal Clerk, Lumbee Tribe of North Carolina



DATE

7/23/14

ROLL CALL VOTE RESULTS TO ADOPT

CLLO-2014-0717-02,

“FISCAL YEAR EXTERNAL AUDIT ORDINANCE”

20 YES, 0 NO, 0 ABSTENSION(S)

District 1:	Evan Davenport	YES
District 2:	Terry Hunt	YES
	Janie McFarland	YES
District 3:	Lesaundri Hunt	YES
	Alton Locklear	YES
District 4:	Jonathan Locklear	YES
District 5:	Bobby Oxendine	YES
	Charles Bullard	ABSENT
District 6:	McDuffie Cummings	YES
	Larry Townsend	YES
District 7:	Robert Chavis	YES
	Jan Lowery	YES
	Terry Campbell	YES
District 8:	Daniel Jones	YES
District 9:	Anita Blanks	YES
District 10:	Terry Collins	YES
District 11:	Linda Revels	YES
District 12:	Areatha Patterson	YES
	Walter Lowery	YES
District 13:	William Maiden	YES
District 14:	Homer Fields	YES

114

REC

