

LUMBEE TRIBE OF NORTH CAROLINA

CLL0-2013-0919-01

DATE: SEPTEMBER 19, 2013

"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 polices 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 of Finance 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 Treasurer/ 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

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 and independent certified accounting firm, chosen and approved by the Tribal Council, at the end of each fiscal year and presented to the Tribal Council no later than three (3) months after the close of the fiscal year, inclusive of non-profit corporations.
2. Such report shall include under separate cover a statement as to compliance of the accounting system and overall operations with the intent of this Ordinance.
3. Annual audit reports completed by the for-profit corporations established by Tribal Council shall be provided to Tribal Council for review.

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-2013-0919-01, 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 19TH DAY OF SEPTEMBER, 2013 BY A VOTE OF 19 YES, 0 NO, AND 0 ABSTENTION(S).

Pearlean Revels September 23, 2013

ATTEST: PEARLEAN REVELS
Speaker, Tribal Council of the Lumbee Tribe of North Carolina

Larmari Louise Mitchell Sept. 23, 2013

ATTEST: LARMARI LOUISE MITCHELL
Secretary, Tribal Council of the Lumbee Tribe of North Carolina

PAUL BROOKS _____ Date
Chairman, Lumbee Tribe of North Carolina

VEIO

POSTING

This CLLO-2013-0919-01 "FISCAL YEAR EXTERNAL AUDIT ORDINANCE", duly posted on this the 1 day of ~~September~~ September, 2013.

Cynthia L. Hunt October 01, 2013.
ATTEST: CYNTHIA HUNT
Tribal Clerk, Lumbee Tribe of North Carolina

ROLL CALL VOTE RESULTS TO ADOPT

CLL0-2013-0919-01 "FISCAL YEAR EXTERNAL AUDIT ORDINANCE"

19 YES, 0 NO, 0 ABSTENSION(S)

District 1:	Evan Davenport	YES
District 2:	Terry Hunt	YES
	Larmari Louise Mitchell	YES
District 3:	Pearlean Revels	YES
	Lesaundri Hunt	YES
District 4:	Jonathan Locklear	YES
District 5:	Bobby Oxendine	YES
	Charles Bullard	ABSENT FOR VOTE
District 6:	Larry Anthony Chavis	YES
	McDuffie Cummings	YES
District 7:	Robert Chavis	YES
	Larry Campbell	YES
	Terry Campbell	YES
District 8:	Steve Sampson	ABSENT
District 9:	Anita Hammonds Blanks	YES
District 10:	Terry Collins	YES
District 11:	Linda Revels	YES
District 12:	Danita Locklear	YES
	Walter Lowery	YES
District 13:	William Maiden	YES
District 14:	Homer Fields	YES

CERTIFICATION OF VETO OVERRIDE

THIS VETO OVERRIDE OF “FISCAL YEAR EXTERNAL AUDIT ORDINANCE” WAS CERTIFIED AT A MEETING OF THE 21 SEATED MEMBER TRIBAL COUNCIL OF THE LUMBEE TRIBE OF NORTH CAROLINA WHERE 20 MEMBERS WERE PRESENT , CONSTITUTING A QUORUM, THIS 21TH DAY OF NOVEMBER, 2013 BY A VOTE OF 20 FOR, 0 AGAINST, ABSTENTION(S).

ROLL CALL VOTE RESULTS TO ADOPT “FISCAL YEAR EXTERNAL AUDIT ORDINANCE” 20 FOR, 0 AGAINST, ABSTENTION(S)

District 1:	Evan Davenport	YES
District 2:	Terry Hunt	YES
	Larmari Louise Mitchell	YES
District 3:	Pearlean Revels	YES
	Lesaundri Hunt	YES
District 4:	Jonathan Locklear	ABSENT FOR VOTE
District 5:	Bobby Oxendine	YES
	Charles Bullard	YES
District 6:	Larry Anthony Chavis	YES
	McDuffie Cummings	YES
District 7:	Robert Chavis	YES
	Larry Campbell	YES
	Terry Campbell	YES
District 8:	Steve Sampson	YES
District 9:	Anita Hammonds Blanks	YES
District 10:	Terry Collins	YES
District 11:	Linda Revels	YES
District 12:	Danita Locklear	YES
	Walter Lowery	YES
District 13:	William Maiden	YES
District 14:	Homer Fields	YES


ATTEST: MCDUFFIE CUMMINGS
Treasurer, Tribal Council of the Lumbee Tribe of North Carolina

1-7-14
Date


ATTEST: LARMARI LOUISE MITCHELL
Secretary, Tribal Council of the Lumbee Tribe of North Carolina

1-7-14
Date