ORIGINAL

LUMBEE TRIBE OF NORTH CAROLINA

CLLO-2014-0 717-01 **DATE: JULY 17, 2014**

VETO

"AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS 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

VETO

WHEREAS, The Council is responsible for overseeing, reviewing, and approving 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

WHEREAS, The Council by legislative authority approves the external auditor for the fiscal year budgets of the Lumbee Tribe of North Carolina; and

THEREFORE, Be it enacted by the Tribal Council of the Lumbee Tribe of North Carolina the following ordinance shall be cited as **"AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS"**

SECTION 1 PURPOSE

The purpose is to strengthen controls and operating efficiency for financial statement reporting by the Director of Finance in the Administration Department to the Tribal Council and Auditors.

SECTION 2 IMPLEMENTATION AND COMPLIANCE

1. The audit of the finance statements shall be done on a timely basis. The books shall be ready to audit by November 15^{th}, of each year, and the audit shall be completed and delivered by January 15^{th}, of each year and shall continue respectively thereafter.

2. The Tribe's chart of accounts shall be simplified by eliminating the two digit year designation. The change is because the federal government's requirement of maintaining grants on a "year-by" basis has been eliminated.

3. The Director of Finance shall reduce the number of checking accounts to ten (10) accounts needed to comply with the grantor requirements and facilitate operating efficiency.

4. The Tribal Council shall consolidate the number of entities to conduct Tribal business. The audit recommends only additional entities needed are those in which the Tribe does not have total control, such as an entity as Arrowpoint LLC.

5. The Director of Finance shall conduct internal audits prior to the external audits. No funds for internal audits shall be appropriated by Tribal Council or used by the Administration for internal audits.

SECTION 3 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 **"AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS". CLLO-2014-0717-01.** 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 17^{TH} DAY OF JULY 2014 BY A VOTE OF _20_ YES, _0_ NO, AND _0_ ABSTENTION(S).

7/21/14

ATTEST: LESAUNDRI HUNT DATE

Speaker, Tribal Council of the Lumbee Tribe of North Carolina

7-21-14

ATTEST: LINDA REVELS DATE

Secretary, Tribal Council of the Lumbee Tribe of North Carolina

VETO

8/06/14

PAUL BROOKS DATE

Chairman, Lumbee Tribe of North Carolina

POSTING

This **"CLLO-2014-0717-01,"AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS ORDINANCE",** duly posted on this the _______day of July, 2014.

LUMBEE TRIBE TRIBAL CLERK OF NORTH CAROLINA

7/23/14

ATTEST: BILLY HUNT DATE

Tribal Clerk, Lumbee Tribe of North Carolina

ROLL CALL VOTE RESULTS TO ADOPT

CLLO-2014-0717-01,

"AUDIT RECOMMENDATIONS FOR IMPLEMENTATION AND COMPLIANCE OF FINANCIAL STATEMENTS 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

Lumbee Tribe of North Carolina

The Desk of the Tribal Clerk

Record of Posting

VETO

Tribal Ordinance: CLLO-2014-0717-01

Posted Date: 7/23/14

Presented to Tribal Chairman for Review: 8/26/14

Signature or Veto date: 8/26/14

Reason for Veto:
Violation of Tribal Constitution Article V(3) + Article VIII(1)

Date presented to Tribal Council Liaison: 8/26/14

Date presented to Tribal Council Secretary (via mailbox): 8/26/14

LUMBEE TRIBE TRIBAL CLERK OF NORTH CAROLINA

Billy Hunt
Tribal Clerk of the Lumbee Tribe of North Carolina

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