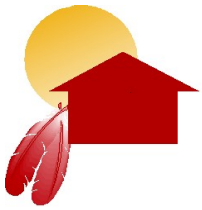
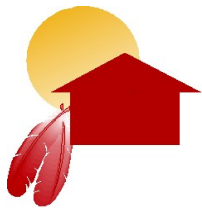


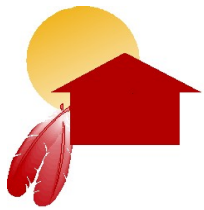
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
<b>APPENDIX 2 – Cash Management</b>				-
<b>I. Purpose</b>				-
The purpose of this review is to ensure that adequate internal controls exist over cash management.				Read & Noted, Reviewing 2020 financial Records and the 2019 audit
<b>II. Review</b>				-
<b>A. <u>Cash Receipts</u></b>				Read & Noted
If current IPA workpapers are available, reliable, and document a cash receipts review, document the assessment of the IPA’s work. Note: Review any areas the auditor did not review and those where internal control weaknesses, noncompliance conditions, and/or questioned costs were disclosed.				Zero findings in audit.  No areas of weakness, non-compliance, or questioned costs found.
The purpose of this review is to ensure that cash transactions are appropriately documented, recorded in the books of records, and reconciled to bank records.				Read & Noted
1. Review the written cash receipt procedures.		See Attached		§ 4.006 of Finance Policy
2. Observe and document the cash receipt process.				Checks are receipted in by the Administrative Assistant at Admin/Summit Park, then brought to AP staff to deposit & record. The GL Accountant then reviews and they or the Controller will post. Program income follows the same process if received.



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
				Grant Reimbursements are initiated in LOCCS online by Compliance Officer and are electronically deposited into our operating account.
3. Analyze the segregation of duties. The following illustrates an adequate segregation of duties. Determine if the process is adequate. Individuals in each category cannot perform functions in the other categories.				Read & Noted
<p>a. <b>Cash Handlers</b></p> <p>(1) Receive cash payments            (2) Open incoming mail and restrictively endorse checks            (3) Issue duplicate receipts            (4) Physically take deposit to the bank</p>				<p>(1) Programs/Admin Asst/Council Secretary/AP/GL Accountant</p> <p>(2) Admin Asst/AP/ Council Secretary</p> <p>(3) Admin Asst/Council Secretary</p> <p>(4) Accounting Staff, typically AP or GL Accountant</p>
<p>b. <b>Non-Cash Handlers</b></p> <p>(1) Record cash receipts            (2) Post to resident's accounts receivable, as appropriate            (3) Record program income, administrative fee, or non-program income, as appropriate            (4) Prepare/send account statements to residents</p>				<p>(1,2,3) Accounting Staff, typically AP or GL Accountant</p> <p>(4) N/A in 2020</p>



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
<b>c. Other Staff Person</b>				(1) Accounting Staff, typically AP or GL Accountant
(1) Prepare bank deposit slip (using receipts)				
(2) Reconcile monthly bank statements				GL Accountant completes and Controller reviews.
(3) Perform surprise cash audits				Monthly reconciled by AP, then reviewed by GL Accountant.
<b>4. Test Practices</b>				N/A for 2020 – NO cash accounts for NAHASDA program
a. Randomly select a sample of bank deposits from the bank statements. Tie to cash receipts journal or general ledger and to receipt books to ensure accurate recording and receipts were issued for all funds deposited. Review the sampling methods in the General Instructions.				N/A for 2020 – NO cash accounts for NAHASDA program
b. Summarize review. Select a sample of participant payments from the cash receipts book and ensure that the funds were properly recorded and deposited.				N/A for 2020 – NO cash accounts for NAHASDA program
c. Verify that check totals on bank statements compare to accounts and other source documents. Trace a sample of checks to tenant accounts.				N/A for 2020 – NO cash accounts for NAHASDA program



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
d. Expand sample or design additional tests as necessary.				N/A for 2020 – NO cash accounts for NAHASDA program
5. Summarize review.				In compliance and no areas of weakness found

<b>Reviewer Name:</b>	<i>John P. H.</i>
<b>Review Date(s):</b>	12/14/2020
<b>Supervisor Name:</b>	<i>Carey Thurman</i>

**Resolution: 2007-06-014**  
**Date Approved: June 27, 2007**  
**Amended: February 5, 2010**  
**Resolution: 2010-02-007**  
**Amended: April 2, 2016**  
**Resolution: 2016-04-007**  
**Amended: August 3, 2016**  
**Resolution: 2016-08-003**  
**Amended: June 17, 2017**  
**Resolution: 2017-06-008**  
**Amended: February 27, 2019**  
**Resolution: 2019-02-012**  
**Amended September 21, 2019**  
**Resolution 2019-09-007**  
**Subject: Financial Policies and Procedures**

**FINANCE POLICIES AND PROCEDURES**

**SAMISH TRIBAL CODE §4.001**

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## FINANCE POLICIES & PROCEDURES

### SAMISH TRIBAL CODE §4.001

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#### 4.001 FINANCE POLICIES & PROCEDURES

##### **(a) Purpose**

The Finance Policies and Procedures are to ensure the Samish Indian Nation has adequate policies and procedures in place to safeguard funds from all Federal, State, and Tribal resources. All employees are responsible for becoming familiar with the Finance Policies & Procedures during the first month of hire.

##### **(b) Definitions**

Supervisor – the term Supervisor will be used throughout this policy in order to describe those that are charged with one or more of the following duties, except General Manager, Controller, and Human Resources Director positions:

- Budget development and management
- Staff supervisions

#### §4.002 BUDGET MANAGEMENT

##### **BUDGET FORMULATION PROCESS**

##### **(a) Introduction**

Budget formulation is an integral part of the planning process. Often, budgets are developed based upon the funds which will be forthcoming from tribal enterprises or funding agencies. Developing a budget in this manner does not make allowances for the additional costs which the Tribe might incur, nor does it allow for the effective review of the program goals and objectives.

It is important that the Council establish the policy that a comprehensive budget process is mandatory. In order to develop a comprehensive budget, each tribal program, the Culture committee and enterprise should submit its budget proposal based upon its anticipated revenues and expenses.

It is equally important that the Tribal Administration maintain a system of periodic interim reviews of the budgets submitted by the Tribal entities to enable the Tribe to make rational changes in projected amounts where and when required, and to monitor program activities.

##### **(b) Preparation of Revenue Estimates**

The General Manager and the Controller, in consultation with the Tribal Council Treasurer, shall prepare a schedule of all anticipated revenue for the next year.

##### **(c) Instructions and Guidelines and Deadline for Budget Requests**

The Controller will prepare instructions and guidelines for Supervisors, tribal committees and tribal entities to use in preparing budget requests each year.