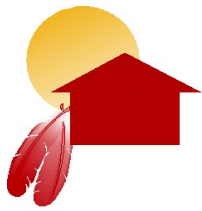
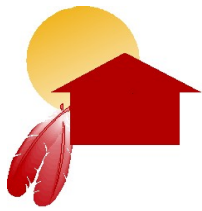


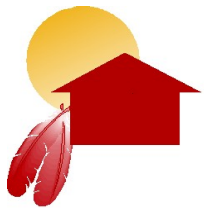
	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
APPENDIX 1 – Finance System Controls				-
I. Purpose				-
<p>The purpose of this review is to test that:</p> <ul style="list-style-type: none"> adequate controls exist to ensure that information is processed accurately and completely; physical controls exist to ensure security of assets, including adequate segregation of duties; and information systems provide reliable data, identify valid transactions, and properly classify costs in a timely manner. <p>If current IPA work papers are available, reliable, and document an accounting system 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.</p>	24 CFR 85.20			Read & Noted, Reviewing 2020 financial Records and the 2019 audit
II. Review				-
A. Review or document the accounting system, including a current description of books of original entry, general and subsidiary ledgers, and any statistical and/or supporting records which demonstrate the initiation of transactions, the flow of documents, and the identification of all points where correcting, adjusting, or other cost transfers can be entered into the system.				Read & Noted. See Finance Policies



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
B. Document physical control over assets, and determine if there are any instances where any single individual has both custody of assets and responsibility for recordkeeping.				Read & Noted No such instances found
C. Verify that adequate procedures exist for maintaining adequate documentation for accounting entries (source documents) and for reconciling subsidiary and general ledgers accounts. Selectively test the following attributes to ensure the procedures are operating effectively. Review the sampling methods in the General Instructions.				Read & Noted
1. All accounting entries are supported by source documents.				All entries are started from the source documents without exception, including JVs, Aps, CRs, ARBs & ARCs, APSs, and PRSs.
2. Source documents tie to accounting entries in subsidiary or general ledgers.				Yes, evidenced by drilling down in MIP reports to review GLs and reviewing POs with source materials attached within our online system, Microix, before approving.
3. Subsidiary ledgers tie to the general ledger.				AR & AP ledgers are compared to Controller's balance monthly as part of closing and reporting to Tribal Council
a. Tie subsidiary ledger (Cash receipt ledger, draw downs, etc.) information to the general ledger.				Drawdowns are traced to GLs using drawdown reports from MIP accounting system atleast monthly.



	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>Ref. Pg.</u>	<u>Remarks</u>
4. For computerized accounting systems, review the system documentation to determine how the system is intended to operate and then selectively test to verify that it is operating effectively.				Monthly reports in MIP accounting system are drilled down on and reviewed for detailed transactions and totals. Tested and working correctly
D. Verify that a trial balance is prepared on a regular basis and reconciles to the financial statements.				Controller prepares and reviews as part of closing the month and reporting to Tribal Council
E. Review the number and type of adjusting journal entries.				Read & Noted
1. Select a sample to review. Review the sampling methods in the General Instructions.		See Attached		See JV files for total population
2. Analyze the reasoning for the entries.		See Attached		IDC, copier/postage usage, Indirect allocation to the grant, and payroll corrections.
3. Determine if they are reasonable.		See Attached		All seem reasonable; There were more payroll corrections this year than normal due to COVID19 since many of those funding grants were issued many months after response activity had been begun.
4. Expand sample if initial review disclosed errors.		See Attached		No errors noted, in fact, indication of check and balances working between accounting staff and program staff
F. Summarize review.				In compliance & no areas of weakness found



Reviewer Name:	<i>Jo Platt</i>
Review Date(s):	12/14/2020
Supervisor Name:	<i>Carney Thurston</i>

SAMISH INDIAN NATION

Posted General Ledger Transactions - JENNA POSTED - HUD JV SUMMARY

Doc Num	Effective ...	Trans Desc	Fund C...	Grant Code	GL Code	Sub Code	Yea...	Debit	Credit
X-MXJV-2315	1/31/2020	Copier Usage-Jan 2020	60	41005	6210	0017	0	41.87	
X-MXJV-2331	1/31/2020	Postage Usage for Jan 2020	60	41005	6120	0017	0	39.70	
X-MXJV-2513	1/31/2020	IDC 41005 20 NAHASDA 01-01-20 TO 01-31-20	60	41005	9900	0001	0	9,738.19	
X-MXJV-2589	2/29/2020	Copier Usage	60	41005	6210	0017	0	90.83	
X-MXJV-2678	2/29/2020	IDC 41005 NAHASDA THRU 02-29-20	60	41005	9900	0001	0	10,968.73	
X-MXJV-2727	3/31/2020	Copier Usage	60	41005	6210	0017	0	90.90	
X-MXJV-2745	3/31/2020	Postage for March	60	41005	6120	0017	0	23.45	
X-MXJV-2767	1/31/2020	41005 NAHASDA ADL IDC 01-01-20 TO 01-31-20	60	41005	9900	0001	0	525.64	
X-MXJV-2829	3/31/2020	IDC 41005 NAHASDA 03-01-20 TO 03-31-20	60	41005	9900	0001	0	11,612.74	
X-MXJV-2830	2/29/2020	IDC 41005 NAHASDA ADL 02-01-20 TO 02-29-20	60	41005	9900	0001	0	592.06	
X-MXJV-2871	4/30/2020	Copier Usage-NAHASDA	60	41005	6210	0018	0	7.33	
X-MXJV-2872	4/30/2020	Postage-NAHASDA	60	41005	6120	0018	0	18.60	
X-MXJV-2947	4/30/2020	IDC 41005 NAHASDA 04-01-20 TO 04-30-20	60	41005	9900	0001	0	10,764.02	
X-MXJV-2968	5/31/2020	Copier Usage-NAHASDA	60	41005	6210	0017	0	32.07	
X-MXJV-2999	5/31/2020	Postage for May	60	41005	6120	0017	0	20.80	
X-MXJV-3015	5/31/2020	IDC 41005 NAHASDA 05-01-20 TO 05-31-20	60	41005	9900	0001	0	10,781.68	
X-MXJV-3070	6/30/2020	Copier Usage-NAHASDA	60	41005	6210	0017	0	106.66	
X-MXJV-3112	6/30/2020	Postage for June	60	41005	6120	0017	0	166.40	
X-MXJV-3178	6/30/2020	IDC 41005 NAHASDA 06-01-20 TO 06-30-20	60	41005	9900	0001	0	9,887.42	
X-MXJV-3235	7/31/2020	Postage for July	60	41005	6120	0017	0	110.10	
X-MXJV-3236	7/31/2020	Copier Usage	60	41005	6210	0017	0	24.72	
X-MXJV-3336	7/31/2020	IDC 41005 NAHASDA 07-01-20 TO 07-31-20	60	41005	9900	0001	0	14,418.47	
X-MXJV-3413	8/31/2020	Postage for Aug 2020	60	41005	6120	0017	0	51.40	
X-MXJV-3414	8/31/2020	Copier Usage	60	41005	6210	0017	0	26.83	
X-MXJV-3484	8/31/2020	IDC 41005 NAHASDA 08-01-20 TO 08-31-20	60	41005	9900	0001	0	12,132.48	
X-MXJV-3506	9/30/2020	Copier Usage	60	41005	6210	0017	0	9.54	
X-MXJV-3507	9/30/2020	Postage for September	60	41005	6120	0017	0	23.75	
X-MXJV-3587	9/30/2020	IDC 41005 NAHASDA 09-01-20 TO 09-30-20	60	41005	9900	0001	0	12,819.55	
X-MXJV-3670	10/31/2020	Copier Usage Oct 2020	60	41005	6210	0017	0	3.52	
X-MXJV-3675	10/31/2020	Postage for October	60	41005	6120	0017	0	19.60	
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5000	0001	99		218.52
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5110	0001	99		16.72
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5210	0001	99		1.01
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5310	0001	99		6.56
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5311	0001	99		5.46
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5410	0001	99		29.96
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5415	0001	99		2.42
X-MXJV-3686	4/22/2020	PAYROLL CORRECTION - 2020-04-22	60	41005	5420	0001	99		4.37
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5000	0001	99		437.04
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5110	0001	99		33.44
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5210	0001	99		2.01
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5310	0001	99		13.11
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5311	0001	99		10.93
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5410	0001	99		59.92
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5415	0001	99		4.85

SAMISH INDIAN NATION

Posted General Ledger Transactions - JENNA POSTED - HUD JV SUMMARY

Doc Num	Effective ...	Trans Desc	Fund C...	Grant Code	GL Code	Sub Code	Yea...	Debit	Credit
X-MXJV-3687	5/8/2020	PAYROLL CORRECTION - 2020-05-08	60	41005	5420	0001	99		8.74
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5000	0001	99		80.93
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5110	0001	99		6.20
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5210	0001	99		0.38
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5310	0001	99		2.43
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5311	0001	99		2.02
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5410	0001	99		11.10
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5415	0001	99		0.90
X-MXJV-3688	5/22/2020	PAYROLL CORRECTION - 2020-05-22	60	41005	5420	0001	99		1.62
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5000	0001	99		93.99
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5110	0001	99		7.20
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5210	0001	99		0.44
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5310	0001	99		2.82
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5311	0001	99		2.35
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5410	0001	99		12.89
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5415	0001	99		1.04
X-MXJV-3689	6/5/2020	PAYROLL CORRECTION - 2020-06-05	60	41005	5420	0001	99		1.88
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5000	0001	99		100.00
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5000	0001	0	100.00	
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5110	0001	0	7.65	
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5110	0001	99		7.65
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5210	0001	99		0.46
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5210	0001	0	0.46	
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5310	0001	0	3.00	
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5310	0001	99		3.00
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5410	0001	99		19.97
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5410	0001	0	19.97	
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5415	0001	99		1.32
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5415	0001	0	1.32	
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5420	0001	0	2.00	
X-MXJV-3690	7/3/2020	PAYROLL CORRECTION - AVERY 2020-07-03	60	41005	5420	0001	99		2.00
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5000	0001	0	101.67	
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5000	0001	99		101.67
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5110	0001	99		7.78
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5110	0001	0	7.78	
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5210	0001	0	0.47	
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5210	0001	99		0.47
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5410	0001	99		16.65
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5410	0001	0	16.65	
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5415	0001	0	1.37	
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5415	0001	99		1.37
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5420	0001	99		2.03
X-MXJV-3691	7/3/2020	PAYROLL CORRECTION - MARTIN 2020-07-03	60	41005	5420	0001	0	2.03	
X-MXJV-3692	4/1/2020	MOVE COVID19 NAHASDA ACTIVITY TO 41099	60	41005	7040	0017	99		827.08
X-MXJV-3693	5/31/2020	MOVE COVID19 NAHASDA ACTIVITY TO 41099	60	41005	7000	0018	99		3,231.00

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<u>Doc Num</u>	<u>Effective ...</u>	<u>Trans Desc</u>	<u>Fund C...</u>	<u>Grant Code</u>	<u>GL Code</u>	<u>Sub Code</u>	<u>Yea...</u>	<u>Debit</u>	<u>Credit</u>
X-MXJV-3693	5/31/2020	MOVE COVID19 NAHASDA ACTIVITY TO 41099	60	41005	7040	0017	99		2,173.05
X-MXJV-3694	6/30/2020	MOVE COVID19 NAHASDA ACTIVITY TO 41099	60	41005	6451	0017	99		68.08
X-MXJV-3694	6/30/2020	MOVE COVID19 NAHASDA ACTIVITY TO 41099	60	41005	7040	0017	99		1,241.54
X-MXJV-3695	7/1/2020	MOVE COVID19 NAHASDA ACTIVITY TO 41099	60	41005	7040	0017	99		2,138.31
X-MXJV-3696	10/1/2020	MOVE COVID19 NAHASDA ACTIVITY TO 41099	60	41005	7040	0017	99		931.92
X-MXJV-3697	9/1/2020	CORRECT COMCAST ALLOCATION FOR SEP...	60	41005	6110	0001	0	0.73	
X-MXJV-3727	10/31/2020	IDC 41005 NAHASDA 10-01-20 TO 10-31-20	60	41005	9900	0001	0	13,026.07	
X-MXJV-3799	11/30/2020	Copier Usage	60	41005	6210	0017	0	115.82	
X-MXJV-3802	11/30/2020	Postage for Nov	60	41005	6120	0017	0	161.70	
Report Total								118,717.74	11,958.60