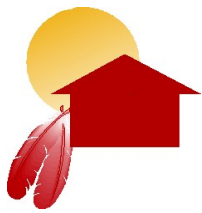
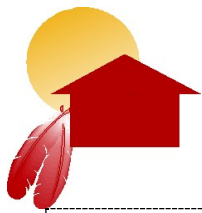


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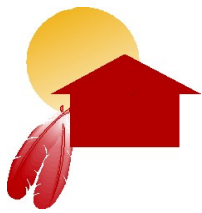
RECIPIENT NAME:	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>WP. Pg.</u>	<u>Remarks</u>
APPENDIX 2 – Cash Management				-
I. Purpose				-
The purpose of this review is to ensure that adequate internal controls exist over cash management. In addition, this review is to ensure that cash transactions are appropriately documented, recorded in the books of records, and reconciled to bank records.	24 CFR 1000.26 24 CFR 1003.501 2 CFR 200.302 & .303			Read & Noted, Reviewing 2021 financial records and the 2020 audit
II. On-Site Review				-
A. <u>Bank Reconciliation:</u>				-
1. Is the recipient current with its bank reconciliations?				Yes, Accounting Manager completes them with assistance of AP & Payroll manager, then the CFO reviews and approves
2. Was the ending bank statement balance reconciled to the general ledger cash balance?				Yes, CFO verifies
3. Has all outstanding checks and deposits been reconciled to the bank statement?				Yes, as reasonable within our accrual system



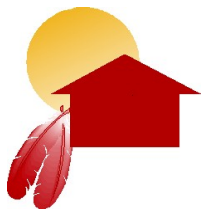
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4. If applicable, has all outstanding cash deposits more than 30 days been addressed?				Yes, we process deposits weekly
5. If applicable, have all outstanding checks more than 90 days been researched and addressed?				Yes, we have started a new system with our bank where the Accounting Manager reviews and approves all check transactions prior to bank processing so we can void checks over 90 days old
B. <u>Cash Receipts</u>				Read & Noted
The reviewer should document a cash receipts review for adequate internal controls. Note: The reviewer should review any areas the auditor did not review and those where internal control weaknesses, noncompliance conditions, and/or questioned costs were disclosed in the audit report.				Zero findings in audit. No areas of weakness, non-compliance, or questioned costs found.
1. Review the written cash receipt procedures.		<i>See Attached</i>		§ 4.006 of Finance Policy
2. Observe and document the cash receipt process.				<ul style="list-style-type: none"> • Checks are receipted in by the Administrative Assistant at Admin/Summit Park, then brought to Bookkeeper staff to deposit & record. The GL Accountant then enters the deposit, then the AP & Payroll manager will review and post. • Program income payments are Bookkeeper staff will receipt in the payments for the programs, then the AP & Payroll manager will enter them in, then the Accounting manager will review and post.



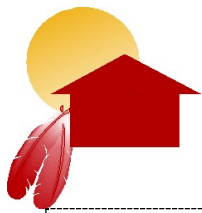
				<ul style="list-style-type: none">Grant Reimbursements are calculated and support packet is prepared for drawdown by Compliance Officer, then the CFO completes the draw in LOCCS online, then Compliance Officer completes the ARB for the Draw in the accounting system, then the funds are electronically deposited into our operating account, then the GL Accountant does the ARC once funds are deposited.
3.	Analyze the segregation of duties. The following illustrates an adequate segregation of duties. Determine if the recipient's process is adequate. Individuals in each category cannot perform functions in the other categories.			Read & Noted



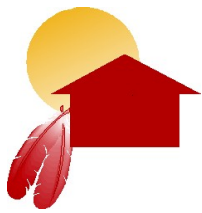
RECIPIENT NAME:	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>WP. Pg.</u>	<u>Remarks</u>
<p>a. <u>Cash Handlers</u></p> <ul style="list-style-type: none"> (1) Receive cash payments (2) Open incoming mail and restrictively endorse checks (3) Issue duplicate receipts (4) Physically take deposit to the bank 				<p>(1) Programs/Admin Asst/Council Secretary/AP/ GL Accountant</p> <p>(2) Admin Asst/AP/ Council Secretary can receive, but only a Bookkeeper will endorse once it come to finance</p> <p>(3) Programs/AP/Council Secretary for in office operation; during C19, all payments are being forwarded directly to Accounting Dept.</p> <p>(4) Bookkeepers</p>
<p>b. <u>Non-Cash Handlers</u></p> <ul style="list-style-type: none"> (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>(1,2,3) GL Accountant, AP & Payroll Manager</p> <p>(4) N/A in 2021</p>
<p>c. <u>Other Staff Person</u></p> <ul style="list-style-type: none"> (1) Prepare bank deposit slip (using receipts) 				<p>(1) Bookeeper</p>
<ul style="list-style-type: none"> (2) Reconcile monthly bank statements 				<p>Accounting Manager completes and Controller reviews.</p>



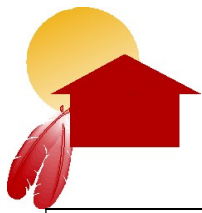
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(3) Perform surprise cash audits				Monthly reconciled by AP, then reviewed by GL Accountant; However, this has been N/A in 2021 due to C19 remotes operations.
4. Program Income: Verify there is a system in place for calculating program income and non- program income.	24 CFR 1000.62			Samish rarely has program income, typically only donations. CCDF childcare payments were verified by ACF to not be considered program income. System is in place to implement a tracking and processing system for program income once that is needed.
5. Test Practices	24 CFR 1000.503(b)	See General Instructions for Monitoring Plans		N/A for 2021 – 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 2021 – 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 2021 – 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 2021 – NO cash accounts for NAHASDA program
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RECIPIENT NAME:	<u>Regulatory/ Statutory Citation</u>	<u>Other Tools</u>	<u>WP. Pg.</u>	<u>Remarks</u>
d. Expand sample or design additional tests as necessary.				N/A for 2021 – NO cash accounts for NAHASDA program
III. Summary				-
<ul style="list-style-type: none"> A. Summarize the results of the review in a work paper. B. Discuss significant issues with Supervisor. C. Develop findings, including questioned costs and corrective actions, as appropriate. D. Develop concerns because they could lead to a violation E. Develop report language, including any findings and concerns. F. If there are any major issues identified in this review and the recipient has approval to invest, determine if a withdrawal of investment authority should be recommended. 				In compliance and no areas of weakness found



Office of Native American Programs

Financial and Fiscal Management
Monitoring Plan
RECIPIENT

Reviewer Name:	Jenna Burnett, interviewed Angie Rutherford
Review Date(s):	12/08/2021

Jenna Burnett: *J B-H*

Angie Rutherford: *A Rutherford*

Reviewed and approved by Carey Thurston, CFO: