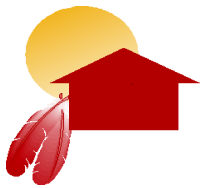




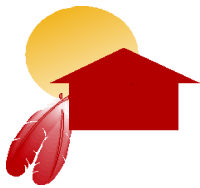
2021

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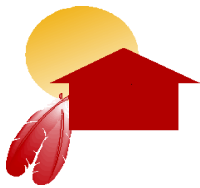
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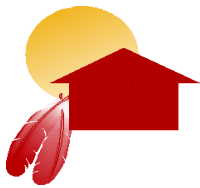
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I. Purpose				-
<p>The purpose of this review is to determine the recipient's compliance with program financial and fiscal requirements by testing the financial management systems to ensure they meet the standards for financial reporting, accounting records, internal control, allowable costs, source documentation, cash management, record retention, and budget control.</p> <p>Note: This is the basic financial review. During the monitoring strategy, it will be determined whether any or all of the appendices will be used.</p>	24 CFR 1000.26, 1000.544, 1003.501, 2 CFR Part 200 2 CFR 200.501			Read & Noted
II. Pre-Visit Preparation				-
A. Obtain and review the following:				Read & Noted
<p>1. Financial audits for the monitoring review period. Review the latest audit and identify any open findings or control weakness related to the accounting system. List any areas requiring on-site review.</p>	2 CFR 200.501	<i>See Accounting Files</i>		Read & Noted



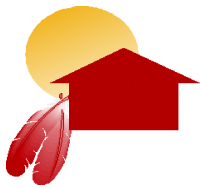
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2. Auditor Working Papers. Request a copy of the audit program and working papers of the most recent financial audit. Reduce the scope of the monitoring review based on the adequacy of the auditor’s work.				Read & Noted – N/A
3. OIG Reviews – Review to determine if any follow-up is required.				Read & Noted – N/A
4. Other review reports. Request copies of reports from any other reviews performed by or for the recipient that relate to the accounting system. (prior monitoring reviews, self-monitoring reviews, internal audits, other external audits.)				Read & Noted – N/A
5. Determine any additional testing or reduce scope of monitoring based on these reports.				Read & Noted



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6. Accounting system policies and procedures. Review accounting system policies and procedures for adequacy and list any areas that will be tested on site.		Finance Policy	Code Publishing	Read & Noted
7. Listings of all HUD grants. Identify all HUD grants that were open in the last three years.				Read & Noted
8. Chart of accounts. Obtain a copy to assist in selection of accounts to review.				Read & Noted
9. Recipient organization chart. Obtain a copy to assist in identifying employees, job duties, and any reporting or segregation of duty issues.				Read & Noted



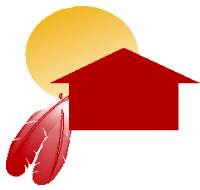
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10. Reconciliation of the APR. Request a copy (preferably an electronic copy) of the reconciliation of the APR to the financial records and most recently audited financial statements. If the recipient has not performed reconciliation, request that one be completed prior to the on-site visit. The reconciliation should cover all APRs with expenditures during the review period.				Read & Noted
11. Trial Balance. Request copies of the trial balances for years under review.				Read & Noted
III. On-Site Review				-
1. Interview accounting personnel for a description of the overall accounting system transaction flow including data input, data processing, data output, and related internal controls.	2 CFR Part 200			Read & Noted



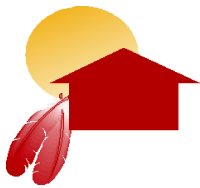
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2. Compare practices to policies and procedures. Document any discrepancies. Note whether the policies and procedures or the practices comply with the applicable requirements.				Procedures reflect a better system of control than the policies reflect. An update to the fiscal policies are scheduled in the near future.
3. Reconcile the APR - If not completed prior to onsite, review the reconciliation of the APR to the financial records and most recently audited financial statements. The reconciliation should cover all APRs with expenditures during the review period. The IHBG expenditures shown in the APR are cumulative, so annual expenditures in the audits and the financial reports will have to be totaled and compared to the APR amounts reported.				Read & Noted 2020 APR and 2021 IHP used
a. Did the recipient have available the financial resources stated in the IHP?		2021 IHP	Exh. A	Yes, we had access to all expected funds but in different amounts than our estimates: Total funds Available: 3,415,367.00 Carryover: 2,511,940.38 FY21 Award: 903,427.00



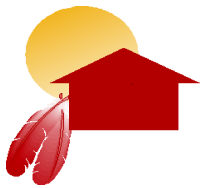
b. Did the recipient use these resources? NOTE: Compare IHP and APR budget amounts for each activity.		2020 APR	Exh. B	No, we did not need all resources planned for the fiscal year, mostly due to delays with our housing development project, but did operate all planned client programs and spent a total of \$1,238,245.43.
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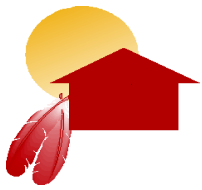
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c. Explain.				
d. Review the latest APR to determine the total amount reported as expended.		2020 APR	Exh. B	Submitted 3-22-2021 original and final revision on 5-25-2021
e. Interview staff who prepared the APR and request copies of the financial reports used to develop the APR. Request that staff walk you through the APR preparation process.		2020 APR – Calculator and MIP report	Exh. B	Reviewed Budget section of the 2020 APR with its support
f. Tie the amounts in the APR to the financial reports provided.		2020 APR – Calculator and MIP report & Current MIP	Exh B	Correct data was used in the 2020 APR
g. Compare the total amounts from the audits to the amounts reported in the APR.		2020 APR – Calculator and MIP report & 2020 Audit SEFA & 2020 Revised 4 th qtr SF425	Exh B Exh C	Amounts match on the APR, SF425 & Audit SEFA
h. Discuss discrepancies with staff and request that the discrepancies be resolved.				None found



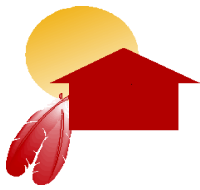
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i. If the APRs cannot be reasonably reconciled to the financial records and/or the SEFAs, a finding should be developed and included in the report.	NAHASDA Section 405(b)(1)(B) 2 CFR Part 200			N/A – Reconciled successfully
4. Transaction Testing: Verify grant expenditures were allowable, allocable, and reasonable, in accordance with 2 CFR Part 200. The expenditures must meet the program eligibility requirements.	2 CFR Part 200			All transactions are reviewed at the time of entry in the accounting system and no exceptions noted
A. Review the trial balances and charts of account to determine which accounts to test. When selecting accounts to review, consideration should be given to materiality, prior findings and inherent risk areas such as:				Read & Noted
a. Travel				All accurate
b. Employee Morale				None
c. Gifts				None
d. Holiday parties				None
e. Food				None



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f. BOC/Tribal Council expenses				None
g. Consulting services		See Contract Files and Microix Pos, See attached GL Detail	Exh D	<p>Morning Star was hired for grant writing and their contract file and payments are accurate and complete.</p> <p>Bakerview Valuation was hired to complete an appraisal on the 34th street property and payments are accurate and complete.</p> <p>Orca Communication was used for client background checks.</p>
h. Stipends				None
i. Salaries (appropriate allocation to the program)				All based on hours worked
j. Misc.				None
B. For accounts selected for further review, request the detailed general ledger to select individual transactions.		Reviewed Microix Pos and support, as attached	Exh D	No indication additional review is needed, but we chose to review pre-construction GL6845 sample under 41005 and also reviewed an equipment purchase under 41099 NAHASDA CARES. All were accurate and well documented.



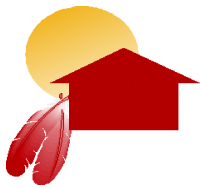
C. Transactions may be judgmentally selected based on:				N/A
a. High dollar amounts				Method chosen for above review
b. Review of the account names				N/A
c. Expenditure descriptions				Method chosen for above review
d. Random sampling				N/A
D. Obtain (on site) source documentation for the transactions selected for testing from the recipient. (Source documents		Reviewed Microix Pos and support, as attached	Exh D	Done



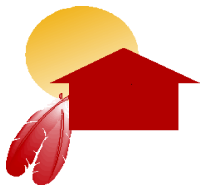
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include purchase orders, receiving reports, invoices, vouchers, etc.)				
E. Review source documents for appropriate authorizations, amounts, and allocation. Invoices should be original, marked paid, and be coded with the grant being charged.		Reviewed Microix Pos and support, as attached	Exh D	Reviewed source documentation and PO support – all accurate and complete
F. Verify that the expenditures are allowable in accordance with 2 CFR Part 200 and eligible in accordance with program requirements.	2 CFR Part 200	Reviewed Microix Pos and support, as attached		Yes, the 41005 Pre-construction was prior-approved under the 2020 IHP NAHASDA; Yes, the 41099 Equipment did meet the CARES Act requirements and included a justification.
G. Note exceptions and obtain documentation to support the review. Unsupported or unallowable costs should be questioned in the monitoring.				No exceptions noted
E. Draw Downs and 425s- To ensure that funds drawn from LOCCS are supported by adequate documentation, are expended within 3 days of	2 CFR Part 200.302(a)		Exh E	All done as reimbursements and all agree with their support from MIP accounting system records as attached. They reconcile to the



				SF425 and SEFA as submitted as well.
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deposit, and agree with the SF-425s. If recipient invests 100% of its IHBGs, skip this step.				
1. Interview employees to determine draw down practices and security procedures.				MIP report printed and DD amount determined by Compliance, LOCCS entry made for reimbursement amount by CFO or compliance, ARB created by compliance, but posted by CFO; DD records scanned into grant file by Compliance; ARC recorded by staff Accountant.
2. Obtain the documentation used to support the selected draws.				Reviewed, and records are complete
3. Request an accounting system report that shows the date the funds were expended. If expenditures were made consistently or systematically late for a reasonable amount of time after the LOCCS draws, this should be identified as a finding.				Reimbursement method used, and no exceptions noted. Draws not consistently done monthly during 2020-2021 due to COVID19 operational increases and remote transition.
4. Select a sample of SF-425s and compare amounts reported to financial records.		Exhibit E		All reviewed and all match MIP accounting system the SEFA and SF425s as submitted.



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IV. Summary				
<p>A. Summarize the results of the review in a work paper.</p> <p>B. Discuss significant issues with .</p> <p>C. Develop findings, including questioned costs and corrective actions, as appropriate.</p> <p>D. Develop concerns because they could lead to a violation</p> <p>E. Develop report language, including any findings and concerns.</p> <p>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.</p>				<p>Program and processes in compliance and no areas of weakness found.</p>

Reviewer Name:	Jenna Burnett and Tiffany Ross completed for Carey Thurston's review
Review Date(s):	11/4/2021 started, finished 11/10/2021



Office of Native American Programs

Financial
and Fiscal
Management
Monitoring Plan
RECIPIENT

Jenna Burnett, Compliance:

Tiffany Ross, Compliance Officer:

Reviewed and approved by
Carey Thurston, Controller: