

Oneida Nation

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Oneida, WI 54155

BC Resolution # 08-09-17-B Internal Audit Law Amendments

WHEREAS, the Oneida Nation is a federally recognized Indian government and a treaty tribe recognized by the laws of the United States of America; and

WHEREAS, the Oneida General Tribal Council is the governing body of the Oneida Nation; and

WHEREAS, the Oneida Business Committee has been delegated the authority of Article IV, Section 1, of the Oneida Tribal Constitution by the Oneida General Tribal Council; and

WHEREAS, the Oneida Business Committee originally adopted the Audit Law through resolution BC-07-15-98-C; and

WHEREAS, the Amendments to the Law:

- Update the title of the law to Internal Audit;
- Clarify the roles and responsibilities related to the internal audit process;
- Identify the primary authority responsible to when and for what reason an internal audit is initiated;
- Identify who can require and enforce management response and action as a result of audit findings;
- Include provisions that allow management to request a consultation with the Audit Committee to discuss any concerns the entity may have prior to finalization of the audit report;
- Capture additional functions and purposes of an audit aside from protecting the Nation's assets;
- Provide greater detail regarding the audit process; and
- Clarify the difference between an internal and external audit and explain the process for reviewing each internal and external audit reports; and

WHEREAS, a public meeting on the proposed Amendments was held on June 5, 2017, in accordance with the Legislative Procedures Act; and

NOW THEREFORE BE IT RESOLVED, that the Audit Law Amendments are hereby adopted.

CERTIFICATION

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of 9 members of whom 5 members constitute a quorum; 8 members were present at a meeting duly called, noticed and held on the 9th day of August, 2017; that the forgoing resolution was duly adopted at such meeting by a vote of 6 members for, 0 members against, and 2 members not voting; and that said resolution has not been rescinded or amended in any way.

Lisa Summers, Tribal Secretary

Oneida Business Committee

*According to the By-Laws, Article I, Section 1, the Chair votes "only in the case of a tie."