

Oneida Business Committee Agenda Request

1. Meeting Date Requested: 12 / 28 / 16

2. General Information:

Session: Open Executive - See instructions for the applicable laws, then choose one:

Agenda Header:

Accept as Information only

Action - please describe:

Accept/approve the Finance Committee FY16 Fourth Quarter Report (Jul-Sept 2016)

3. Supporting Materials

Report Resolution Contract

Other:

1.

3.

2.

4.

Business Committee signature required

4. Budget Information

Budgeted - Tribal Contribution

Budgeted - Grant Funded

Unbudgeted

5. Submission

Authorized Sponsor / Liaison:

Primary Requestor:

Your Name, Title / Dept. or Tribal Member

Additional Requestor:

Additional Requestor:



A good mind. A good heart. A strong fire.

FINANCE COMMITTEE

4th Quarter Report
(July to September 2016)

■ PURPOSE

The Finance Committee is responsible for recommending financial policies, and budgets that support the mission values, and strategic goals of the organization. The FC's role is to review the organization's financial performance against its goals and recommends policies, long-range financial plans, and sustainability strategies to ensure the continued financial health of the Oneida Tribe.

■ WHO WE SERVE

The Finance Committee (FC) works with all departments within the organization to ensure all expenditures of any substantial amounts are procured in the most cost effective manner through the established Purchasing Process Manual. The FC also serves Oneida Community groups, Oneida charitable organizations, and Oneida tribal members through the Finance Committee Donation Policy and the Community Fund.

■ FC MEMBERS

The Finance Committee members include 3 BC members including the Treasurer who chairs the Finance Committee meetings; the Chief Financial Officer who acts as the Vice Chair; one member from Executive Management; one member from Program Management; and one Community Elder Member. Current members are as follows:

Patricia King, Treasurer/FC Chair	Larry Barton, CFO/FC Vice-Chair
David Jordan, BC Council Member	Jennifer Webster, BC Council Member
Patrick Stensloff, Purchasing Director	Louise Cornelius, Gaming GM
Wesley Martin, Jr., Community Elder member	

FC Alternate members: Fawn Billie, BC Council Member, Chad Fuss, Gam AGM & Terry Cornelius, CFA

■ MEETINGS

The Finance Committee met six times in the Fourth Quarter on: July 5th; July 18th; Aug. 1st; Aug 15th; Sept. 6th; and Sept. 19th The six combined meeting run times averaged 2 hour and 39 minutes. The FC Community Elder member attended six meetings and was paid a stipend of \$300 total in this quarter.

■ GOALS

For FY2016, the Finance Committee specifically identified the following three goals they hoped to address: **1)** Development of a Budget Management & Control Act – The FC began meeting at the end of Q3 through Q4 on a bi-weekly basis as a team and with assistance from Finance, LOC and Law Office personnel to work on this Act. After many drafts the final draft has been sent to LOC for review. (See Attached)

2) Provide Charitable Giving to Oneida Area Groups – See FC Donations for activities and totals

3) Provide Oneida Community Giving – See FC Community Fund for activities and totals

FC ACTIVITIES SUMMARY

▪ **ORGANIZATIONAL REQUESTS**

In Q4 the FC reviewed/approved seventy-one (71) Departmental requests for: supplies, Capital Expenditure items, CIP projects, Purchase Order increases, and/or other contracted services for a total amount approved of \$79,881,725.96. This amount includes a number of requests for Blanket PO's for FY17. The FC also reviewed seventeen (17) requests from the various departments. The requests consisted of lease games, internal FC processes, follow-up items, and reports.

▪ **INVESTMENT UPDATES**

For 9/30/16....our managers as a group earned 5.66% return for the calendar year to date. This compares favorably to the blended benchmark return of 5.5%. For the full period of fiscal year 2016, our managers trailed the benchmark index. We earned 7.49%, compared to 9.28% for the benchmark index. As of 9/30/16 we had just under \$78.9 million under management, following withdrawals to complete the FY 2016 per Capita Payment.

▪ **FC DONATIONS**

In Q4 there were 5 Donation Requests approved from: two Oneida Community groups; an area homeless shelter; assistance to the Bad River Tribe; and the National Indian Education Association. The total provided in Q4 was \$7,127.27. As per the Finance Committee Donation Policy the requests approved represent the following categories: 1) Oneida Community Causes; 2) Local Groups (charitable); and 3) National Groups (Indian Affiliated).

For all of FY2016, seventeen (17) Donation requests were approved in the amount of \$36,500 in Donations. The allocated amount for FY2016 in the FC Donation line was \$44,000.

▪ **COMMUNITY FUND**

In Q4 Quarter the Finance Committee met on July 5th; Aug. 1st; and Sept. 8th to review Community Fund requests for products and funding. In this quarter the FC also reviewed and amended the CF SOP's in order to clarify the purpose of the fund as well as specifically identify what types of requests are excluded. The FC also lowered the maximum amount individuals and groups can request in order to accommodate more requests.

In Q4, four (4) Coca-Cola Product Requests were reviewed and approved for a total of 91 Cases of Product. The requests were for Oneida Community Public Events and Oneida Fundraising Events. The FC also reviewed forty (40) requests for funds: 26 requests were approved for a total amount of \$7,281.68. Fourteen (14) requests were denied as they were for personal items and travel requests, both not part of the criteria for the CF. The approved requests consisted of 18 requests for Youth self-development for participation in various summer camps and sporting events; 6 requests for Adult self-development for sports competition fees; and 2 requests were for Community Events. The Q4 Community Fund balance sheet that is attached provides specific details.

For all of FY 2016 there were 21 approved requests for product totaling 437 Cases; and 114 approved funding requests totaling \$34,942.08. The allocated amount for FY2016 in the Community Fund was \$50,000.

* Specific actions of all requests/activities by the Finance Committee can be found in the minutes that are submitted to the OBC at each of their regularly scheduled meetings.

Title 1. Government and Finances – Chapter 121
BUDGET MANAGEMENT AND CONTROL

~~Twahwistatye>ntha>~~

We have a certain amount of money

6	121.1.	Purpose and Policy	12	121.7.	Appropriation of the Nation’s Funds
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121.1. Purpose and Policy

121.1-1. *Purpose.* The purpose of this law is to set forth the requirements to be followed by the Oneida Business Committee and Oneida entities when preparing the budget to be presented to the General Tribal Council for approval and to establish a triennial strategy planning process for the Nation’s budget.

121.1-2. *Policy.* It is the policy of the Nation to rely on value based budgeting strategies, identifying proper authorities and ensuring compliance and enforcement.

121.2. Adoption, Amendment, Repeal

121.2-1. This law was adopted by the Oneida Business Committee by Resolution _____.

121.2-2. This law may be amended or repealed by the Oneida Business Committee pursuant to the procedures set out in the Legislative Procedures Act.

121.2-3. Should a provision of this law or the application thereof to any person or circumstances be held as invalid, such invalidity shall not affect other provisions of this law which are considered to have legal force without the invalid portions.

121.2-4. In the event of a conflict between a provision of this law and a provision of another law, the provisions of this law shall control.

121.2-5. This law is adopted under authority of the Constitution of the Oneida Nation.

121.3. Definitions

121.3-1. This section shall govern the definitions of words and phrases used within this Law. All words not defined herein shall be used in their ordinary and everyday sense.

(a) “Appropriation” means the legislative act of designating funds for a specific purpose in accordance with the provisions contained in this law.

(b) “Fund Unit” means any board, committee, commission, service, program, enterprise, department, office, or any other division or non-division of the Nation which receives an appropriation approved by the Nation.

(c) “Capital Expenditure” means:

(1) Any item with a cost of five thousand dollars (\$5,000.00) or more and an estimated life of one (1) year or more; or

(2) Items purchased together where none of the items individually costs more than two thousand dollars (\$2,000.00), but the total purchase price for all of the items is ten thousand dollars (\$10,000.00) or more.

(d) “Capital Improvement” means non-recurring expenditures or any expenditure for physical improvements, including costs for: acquisition of existing buildings, land, or

56 interests in land; construction of new buildings or other structures, including additions
57 and major alterations; acquisition of fixed equipment; landscaping; and similar
58 expenditures with a cost of five thousand dollars (\$5,000.00) or more and an estimated
59 life of one (1) year or more.

60 (e) “CFO” means the Nation’s Chief Financial Officer.

61 (f) “Debt” means the secured or unsecured obligations owed by the Nation.

62 (g) “Economic Life” means the length of time an asset is expected to be useful.

63 (h) “Executive Manager” means any one of the following positions within the Nation:
64 Gaming General Manager, Chief Legal Counsel and/or Chief Financial Officer.

65 (i) “Expenditure Report” means a financial report which includes, but is not limited to, a
66 statement of cash flows, revenues, costs and expenses, assets, liabilities and a statement
67 of financial position.

68 (j) “Fiscal Year” means the one (1) year period each year from October 1st to the
69 September 30th.

70 (k) “General Reserve Fund” means the Nation’s main operating fund which is used to
71 account for all financial resources not accounted for in other funds.

72 (l) “GTC Allocations” means expenditures directed by the General Tribal Council as
73 required payments and/or benefits to the Nation’s membership and are supported by
74 either a General Tribal Council or Oneida Business Committee resolution.

75 (m) “Line Item” means the specific account within a fund unit’s budget or category that
76 expenditures are charged to.

77 (n) “Manager” means the person in charge of directing, controlling and administering the
78 activities of a fund unit.

79 (o) “Permanent Executive Contingency” means an account within the ownership
80 investment report to be used to prevent default on debt and to sustain operations during
81 times of extreme financial distress.

82 (p) “Nation” means the Oneida Nation.

83 (q) “Treasurer” means the elected Oneida Nation Treasurer or his or her designee.
84

85 **121.4. Strategic Planning**

86 121.4-1. *Triennial Strategic Plan.* Prior to December 1st of each year, the Oneida Business
87 Committee, in consultation with the Executive Managers, shall develop a triennial strategic plan
88 which includes, but is not limited to:

89 (a) Major policy and budgetary goals for the Nation, both long and short term;

90 (b) Specific strategies and planned actions for achieving each goal; and

91 (c) Performance targets and indicators to track progress which, to the extent available,
92 includes, but is not limited to:

93 (1) Statistics and trending data for, at a minimum, the last three (3) complete
94 fiscal years; and

95 (2) Performance targets for, at a minimum, the next three (3) complete fiscal
96 years moving forward.

97 121.4-2. *Oneida Entities’ Contributions to the Triennial Strategic Plan.* Managers shall
98 annually develop, submit and maintain a triennial strategic plan for the fund unit’s operations
99 which aligns with the triennial strategic plan establish by the Oneida Business Committee
100 pursuant to 121.4-1. Manager shall submit the fund unit’s triennial strategic plan to the CFO
101 when the fund unit’s budget is due and, at a minimum, shall include the following in the plan:

- 102 (a) A statement of the fund unit's mission;
103 (b) Specific goals including a description of the fund unit's strategies as part of its service
104 group provided in 121.5-3(c) which aligns with the goals established in the Nation's
105 triennial strategic plan;
106 (c) Specific strategies for achieving each of the fund unit's goals; and
107 (d) Performance targets and indicators to track progress which, to the extent available,
108 includes, but is not limited to:
109 (1) Statistics and trending data for, at a minimum, the last three (3) complete
110 fiscal years; and
111 (2) Performance targets for, at a minimum, the next three (3) complete fiscal
112 years moving forward.

113 121.4-3. *Budget Contingency Plan.* The Oneida Business Committee shall work with the CFO,
114 executive managers and managers to create a budget contingency plan which provides a strategy
115 for the Nation to respond to extreme financial distress that could negatively impact the Nation.
116 The Oneida Business Committee shall approve, by resolution, the budget contingency plan and
117 any amendments thereto. The Oneida Business Committee is responsible for the implementation
118 of the budget contingency plan, provided that such implementation is predicated on the Oneida
119 Business Committee's determination that the Nation is under extreme financial distress. For the
120 purposes of this section, extreme financial distress includes, but is not limited to, natural or
121 human-made disasters, United States Government shutdown, Tribal shutdown (which occurs
122 when the General Tribal Council has not approved a budget for the Nation prior to the beginning
123 of a new fiscal year) and economic downturns.

124 (a) *Cost Savings Tools.* As part of the budget contingency plan, the Oneida Business
125 Committee may require stabilization funds, reductions of expenditures, furloughs and
126 other cost saving tools provided that such tools are in compliance with the Nation's laws,
127 specifically the Employment code.

128 (b) *Business Continuity Fund.* The Oneida Business Committee shall maintain a prudent
129 level of business continuity funds to prevent default on debt and to sustain operations as
130 part of the budget contingency plan. The Treasurer, in consultation with the CFO, shall
131 establish, and the Oneida Business Committee shall approve, the level of business
132 continuity funds required. The Treasurer shall set aside business continuity funds in the
133 Permanent Executive Contingency until a prudent level has been achieved. Funds in the
134 Permanent Executive Contingency may only be used for the following purposes and only
135 to the extent that alternative funding sources are unavailable:

- 136 (1) Payments to notes payable to debt service, both principal and interest, and
137 applicable service fees;
138 (2) Employee payroll, including all applicable taxes;
139 (3) Payments to vendors for gaming and retail;
140 (4) Payments to vendors for governmental operations;
141 (5) Payments to any other debt; and
142 (6) To sustain any of the Nation's other operations during implementation of the
143 budget contingency plan.

144 **121.5. Budget Process**

145 121.5-1. *General.* All revenues and expenditures of the Nation shall be in accordance with the
146 annual budget adopted by the General Tribal Council. In creating the budget to present to the
147

148 General Tribal Council for consideration, the Oneida Business Committee, executive managers
149 and managers shall follow the processes provided in this law. The Oneida Business Committee
150 may alter the deadlines provided in this law only upon a showing of good cause, provided that,
151 the Oneida Business Committee shall approve any such alterations by resolution.

152 121.5-2. *Community Input Budget Meeting(s)*. The Treasurer's office shall schedule, at a
153 minimum, one (1) community input budget meeting(s) prior to December 1st of each year. At the
154 community budget input meeting(s), the Treasurer shall afford community members an
155 opportunity to provide input as to what should be included in the upcoming fiscal year budget.
156 Any fund units that plan to request forecast variations for the upcoming budget shall present the
157 need and anticipated dollar amount of the requested forecast variation. For the purposes of this
158 section, a forecast variation is a fund unit's requested deviation from the performance targets the
159 fund unit submitted pursuant to 121.4-2(d)(2).

160 (a) The Treasurer shall ensure the community budget input meeting(s) are voice recorded
161 and transcribed.

162 (b) The CFO shall provide recommendations as to any forecast variations requested by
163 fund units.

164 (c) The CFO and any relevant managers shall provide responses and/or recommendations
165 to all comments and considerations presented by community members.

166 (d) The Treasurer shall work with the CFO to place a community budget input meeting
167 packet on the Oneida Business Committee agenda no later than the last Oneida Business
168 Committee Meeting in January. At a minimum, the packet is required to include:

- 169 (1) The community budget input meeting(s) transcript(s);
170 (2) Any applicable fund unit's requested forecast variations; and
171 (3) Responses and/or recommendations by the CFO and any relevant managers
172 regarding requests for forecast variations and community members' comments
173 and considerations related to forecast variations.

174 121.5-3. *Priority List Established by the Oneida Business Committee*. The Oneida Business
175 Committee shall review the community budget input meeting packet and shall hold work
176 meetings to create a priority list.

177 (a) The Oneida Business Committee shall establish the priority list by placing the
178 following services provided by the Nation in chronological order with the lowest number
179 having the highest priority. The order of the following service groups provided below
180 has no relation to the service groups' anticipated and/or required placement within the
181 Oneida Business Committee's priority list; the Oneida Business Committee's priority list
182 may vary from year to year based on the needs of the Nation.

- 183 (1) Protection and Preservation of Natural Resources
184 (2) Protection and Preservation of Culture and Language
185 (3) Education and Literacy
186 (4) Health Care
187 (5) Economic Enterprises
188 (6) Building and Property Maintenance
189 (7) Human Services
190 (8) Public Safety
191 (9) Housing
192 (10) Utilities, Wells, Wastewater and Septic
193 (11) Planning, Zoning and Development

- 194 (12) Membership Administration
195 (13) Government Administration
196 (b) The Oneida Business Committee shall approve the priority list by resolution no later
197 than the last meeting in February.
198 (c) The CFO shall maintain a list which places each fund unit into a corresponding
199 service group.

200 121.5-4. *Annual Proposed Budgets.* The CFO shall develop the necessary guidelines, including
201 specific deadlines, to be followed by the managers that have budget responsibility in preparing
202 and submitting proposed budgets. Upon review of the Nation's economic state, the CFO shall
203 include in the guidelines the exact amount that each service group's cumulative budget is
204 required to be increased/decreased in accordance with its placement on the priority list. The
205 CFO shall submit the guidelines, as approved by the Treasurer, to the Oneida Business
206 Committee for review in accordance with the deadline as set by the Oneida Business Committee.
207 The Oneida Business Committee may revise the guidelines as it deems necessary and shall
208 approve a set of budgetary guidelines within thirty (30) calendar days of the date the budgetary
209 guidelines proposed by the CFO were received.

210 (a) In accordance with the approved budgetary guidelines, fund units offering like
211 services shall meet together to review each fund unit's budget and discuss strategies for
212 attaining compliance with the approved budgetary guidelines. Each service group shall
213 submit one (1) draft budget which contains each fund unit's individual proposed budget
214 and demonstrates cumulative compliance with the approved budgetary guidelines.

215 (b) The CFO shall receive and review the proposed budgets and shall compile the
216 proposed budgets into the Nation's draft budget which the CFO shall present to the
217 Oneida Business Committee no later than the last Oneida Business Committee meeting in
218 May. The CFO may not alter any proposed budgets until such budgets have been
219 reviewed by the Oneida Business Committee.

220 (1) The CFO shall return any service group's draft budget that is in non-
221 compliance with the approved budgetary guidelines within ten (10) business days
222 of the date the budget was submitted to the CFO.

223 (2) Upon return, the CFO shall notice the service group of the amount of its non-
224 compliance and provide the service group with a deadline for a compliant
225 resubmission.

226 (3) Any service group's budget that remains in non-compliance upon the
227 expiration of the deadline provided by the CFO shall be included in the draft
228 budget submitted to the Oneida Business noting the dollar amount of the service
229 group's non-compliance. A service group's continued non-compliance may result
230 in employee discipline according to the Nation's employment law and rules.

231 121.5-5. *Content of Budget.* The CFO shall present the Nation's draft budget to the Oneida
232 Business Committee for review each year to ensure that it is consistent with the Nation's
233 spending priorities and budget strategy. The Nation's draft budget shall include, but is not
234 limited to:

235 (a) Estimated revenues to be received from all sources for the year which the budget
236 covers;

237 (b) The individual budgets of each fund unit;

238 (c) A description of each line item within each fund unit's budget;

239 (d) The estimated expenditures by each fund unit; and

240 (e) Each fund unit's strategic plan showing alignment with the Nation's goals.
241 121.5-6. *Review of Draft Budget.* In the month of May, the CFO shall meet with the Oneida
242 Business Committee to review the draft budget and provide any recommendations for
243 modifications.

244 (1) Following the Oneida Business Committee's review of the draft budget with the
245 CFO, the Oneida Business Committee shall schedule meetings with managers of each
246 fund unit for which the Oneida Business Committee is considering altering the fund
247 unit's proposed budget.

248 (2) The Oneida Business Committee shall complete all meetings with fund unit managers
249 required by this section by the end of June each year.

250 121.5-7. *Final Draft Budget.* The Oneida Business Committee shall work with fund unit
251 managers and the CFO to compile a final draft budget to be presented to the General Tribal
252 Council. The Oneida Business Committee shall approve, by resolution, the final draft budget to
253 be presented to the General Tribal Council by the end of July each year.

254 121.5-8. *Community Meetings.* Once the Oneida Business Committee has approved the final
255 draft budget, the Treasurer shall hold, at a minimum, two (2) community informational meetings
256 to present the contents of the final draft budget that will be presented to the General Tribal
257 Council.

258 121.5-9. *Budget Adoption.* The Oneida Business Committee shall present the budget to the
259 General Tribal Council with a request for adoption by resolution no later than September 30th of
260 each year. In the event that the General Tribal Council does not adopt a budget by September
261 30th, the Oneida Business Committee may adopt a continuing budget resolution(s) until such
262 time as a budget is adopted.

263
264 **121.6. Capital Improvements.**

265 121.6-1. *Capital Improvement Plan for Government Services.* The Oneida Business Committee
266 shall develop and the General Tribal Council shall approve a capital improvement plan for
267 government services and shall reassess the plan once every five (5) years. The capital
268 improvement plan for government services shall cover a period of five (5) to ten (10) years and
269 shall include any risks and liabilities. The Oneida Business Committee shall provide a status
270 report and recommendation for any improvements that have not been completed at the time of
271 the reassessment.

272 121.6-2. *Capital Improvement Plan for Enterprises.* Capital improvement plans for enterprises
273 may be brought forward as needed in accordance with the capital improvement rules which the
274 Community Development Planning Committee and the Development Division shall jointly
275 create, provided that the Oneida Business Committee shall approve all such plans.

276 121.6-3. *Capital Improvement Plan Implementation.* Capital Improvement plans shall be
277 implemented, contingent on available funding capacity, using the capital improvement rules
278 which the Community Development Planning Committee and the Development Division shall
279 jointly create.

280
281 **121.7. Appropriation of the Nation's Funds**

282 121.7-1. *Unexpended Capital Improvement Funds.* Unless the entity qualifies for an exception
283 as provided in the capital improvement rules, which the Community Development Planning
284 Committee and the Development Division shall jointly create, unexpended capital improvement

285 funds carry over to the next fiscal year's budget, provided that such funds are required to remain
286 appropriated for the same purpose as originally budgeted.

287 121.7-2. *Unexpended Capital Expenditure Funds.* The CFO shall ensure that all unexpended
288 capital expenditure funds are reallocated to the fiscal year budget two (2) years out from the
289 fiscal year in which the funds were unexpended. Such unexpended funds shall be re-allocated in
290 accordance with the Oneida Business Committee's priority list under 121.5-3 using the regular
291 budget process under 121.5.

292

293 **121.8. Budget Authority**

294 121.8-1. *Authority to Expend Funds.* Authority to expend appropriated funds is delegated to
295 the CFO, who shall make such expenditures in accordance with the adopted budget. This
296 authority is necessarily delegated to other officers and department managers of the Tribe who
297 manage the budgets, pursuant to their job descriptions based on the procurement manual rules
298 developed by the Purchasing Department.

299 121.8-2. *Exhaustion of Non-Tribal Funds.* When grant funds provide for forward funding as
300 applicable to a function for which Tribal funds have also been appropriated, those grant funds
301 shall be used before appropriated Tribal funds unless the Tribal funds are needed to make up an
302 otherwise shortfall in the overall business unit budget or there is a restriction on the grant funds
303 that provide otherwise.

304 121.8-3. In addition to the authority and responsibilities provided elsewhere in this Law, the
305 following positions and entities shall have the authority and responsibilities as outlined below:

306 (a) *Oneida Business Committee.* Once the Nation's annual budget is adopted, the
307 authority of the Oneida Business Committee is limited to budget oversight except as
308 otherwise provided in this Law. However, these limitations do not prevent the Oneida
309 Business Committee, with input from the CFO, from taking necessary action, on an
310 emergency basis and within the scope of its authority, to protect and safeguard the
311 resources and general welfare of the Nation and ensure compliance with applicable laws,
312 regulations and requirements. The OBC shall ensure that the CFO performs the duties
313 and responsibilities as assigned under this law.

314 (b) *Tribal Treasurer.* The Tribal Treasurer shall:

315 (1) Submit expenditure reports and other financial reports as deemed necessary by
316 the Oneida Business Committee and/or the General Tribal Council at:

317 (A) The annual General Tribal Council meeting;

318 (B) The semi-annual General Tribal Council meeting; and

319 (C) Other such times as may be directed by the Oneida Business
320 Committee and/or the General Tribal Council.

321 (2) Present the proposed draft budget to the General Tribal Council at the annual
322 budget meeting as required by section 121.5-9.

323 (c) *Chief Financial Officer.* Once the Tribal budget is properly adopted, the CFO shall
324 ensure that it is properly implemented. The CFO shall:

325 (1) Provide managers with monthly revenue and expense reports in order for the
326 managers to track their expenditures;

327 (2) Submit, to the Oneida Business Committee, a written report of any monthly
328 variances that are either a difference of three percent (3%) or more from the
329 adopted annual budget or \$50,000 or more in total; and

330 (3) Conduct financial condition meetings with the Nation's management on a
331 quarterly basis.

332 (d) *Managers*. Managers of each business unit shall:

333 (1) Ensure that their business units operate, on a day-to-day basis, in compliance
334 with the budget adopted pursuant this law;

335 (2) Report to the CFO explanations and corrective actions for any monthly
336 variance that are either a difference of three percent (3%) or more from the
337 adopted annual budget or \$50,000 or more in total; and

338 (3) Submit budget review reports to the CFO on a reasonable and timely basis not
339 to exceed thirty (30) calendar days from the end of the month.

340

341 **121.9. Budget Transfers; Amendments**

342 121.9-1. *Budget Transfers*. After the budget is adopted, transfer of funds within the budget is
343 not permitted except as provided in section 121.8-3(a) and to allow the CFO to adjust the
344 approved budget as required to accurately reflect the amount of grant funding actually received.

345 121.9-2. *Budget Amendments*. After the budget is adopted, amendments of the budget are not
346 permitted except as provided in section 121.8-3(a).

347

348 **121.10. Reporting**

349 121.10-1. *Monthly Reporting*. The CFO shall provide copies of the monthly treasurer's reports
350 and quarterly operational reports from direct reports to the Oneida Business Committee in
351 accordance with Secretary's Oneida Business Committee packet schedule for the Oneida
352 Business Committee Meeting held for the acceptance of such reports.

353 121.10-2. *Audits*. The Internal Audit Department, annually, shall conduct independent
354 comprehensive performance audits, in accordance with the Audit Law, the Financial Accounting
355 Standards Board (FASB) and the Governmental Accounting Standards Board (GASB), of
356 randomly selected business units or of business units deemed necessary by the Oneida Business
357 Committee or Internal Audit Department. Each business unit shall offer its complete cooperation
358 to the Internal Audit Department. The Oneida Business Committee may, as it deems necessary,
359 contract with an independent audit firm to conduct such audits.

360

361 **121.11. Authorizations and Signatures**

362 121.11-1. *General*. The procurement manual rules developed by the Purchasing Department
363 shall provide the sign-off process and authorities required to expend funds on behalf on the
364 Nation.

365 121.11-2. *Fees and Charges*. Managers of programs and services requiring Tribal contribution
366 that desire to charge fees for their services shall determine the full cost of providing the program
367 and/or service and, only then, may charge fees to cover operational costs. The full cost of
368 providing a program and/or service includes all costs including operation costs, overhead such as
369 direct and indirect costs, and depreciation. Fees and charges may cover the full cost of service
370 and/or service whenever such fee or charge would not present an undue financial burden to
371 recipient. Programs and services charging fees may offer fee waivers, provided that the
372 program/service has developed rules outlining the fee waiver eligibility and requirements.

373

374 **121.12. Enforcement**

375 121.12-1. *Compliance and Enforcement.* All employees and elected officials of the Nation shall
376 comply with and enforce this law to the greatest extent possible.

377 121.12-2. *Violations.* Violations of this law shall be addressed using the applicable enforcement
378 tools provided by the Nation's laws, policies and rules, including but not limited to, the Nation's
379 employment law, policies and rules, the Conflict of Interest Policy, the Code of Ethics and
380 potentially the Removal law.

381 121.12-3. *Civil and/or Criminal Charges.* This law shall not be construed to preclude the Nation
382 from pursuing civil and/or criminal charges under applicable law. Violations of applicable
383 federal or state civil and/or criminal laws may be pursued in a court having jurisdiction over any
384 such matter.

385

386

387 *End.*

388

Finance Committee Donations for FY 2016

FY2016		BEGINNING BALANCE \$	44,000.00
Year	Group	Amount	
1	16-Nov-15	Oneida United Methodist Church	\$ 2,500.00
2	14-Dec-15	WI Indian Educ. Assn. Annual Conference-Apr 2016	\$ 2,500.00
3	4-Jan-16	Native Diversification Network (PTAC)	Denied
4	18-Jan-16	Church of the Holy Apostles	\$ 2,500.00
5	18-Jan-16	National Indian Child Welfare Association-Spring Conference	\$ 1,000.00
6	18-Jan-16	Lutheran Social Services-Wellspring Program	\$ 2,500.00
7	18-Jan-16	Rawhide, Inc. -Youth Programming	\$ 2,500.00
8	18-Jan-16	2016 Tri-History Conference @ Radisson	\$ 2,500.00
9	15-Feb-16	MOPH Annual Convention @ Radisson	\$ 2,500.00
10	14-Mar-16	Oneida Robert Cornelius VFW Honor Event	\$ 2,500.00
11	14-Mar-16	Oneida Spirit of the Hoops	\$ 2,500.00
12	14-Mar-16	Woodland Indian Art Show & Market	\$ 2,500.00
13	14-Mar-16	AO -Family Access Solutions Program	\$ 2,500.00
14	16-May-16	Oneida Nation Longhouse-kitchen construction	\$ 2,500.00
15	18-Jul-16	AO : Bad River Request for Emergency Flood Relief	\$ 2,500.00
16	15-Aug-16	St John's Homeless Shelter /Micah Center-Fundraising Event	\$ 2,000.00
17	15-Aug-16	AO -Braiding the Sacred - Community Event	\$ 1,000.00
18	19-Sep-16	<i>National Indian Education Association-Fall Conference</i>	\$ 1,000.00
19	19-Sep-16	<i>OPD Monument to Fallen Officers-to Skenandore Family</i>	\$ 627.22
		Total Giving for FY 2016 \$	36,500.00

FY16 End Balance \$ 7,500.00

2 Donations not processed until FY2017 & are not counted in FY2016 Totals

Finance Committee - Community Fund Activities

Q4

JULY 2016

	Mtg Date	Name of Requestor	Req Cat	Title /Description	Req Amt	Req Product	Action
1	5-Jul-16	Michael Debraska	Personal	Laptop Purchase			Defer-FC Wk Mtg
2	5-Jul-16	Beverly Somers	Personal	I-Pad Pro Purchase			Defer-FC Wk Mtg
3	5-Jul-16	Daniel Miller	Personal	I-Pad Pro Purchase			Defer-FC Wk Mtg
4	5-Jul-16	Alebra Cornelius	SD-Adult	Tough Mudder/Warrior Dash registration	\$ 238.00		Approved
5	5-Jul-16	Jason Martinez	CommEvt	5th Annual Oneida Baseball Tournament	\$ 1,000.00		Approved w/receipts
6	5-Jul-16	Jason Martinez	CommEvt	5th Annual Oneida Baseball Tournament		25 Cases	Approved
7	5-Jul-16	Jack Mehojah	SD-Youth	Amplify Lacrosse-registration for son	\$ 139.50		Approved
8	5-Jul-16	Jerry Swift	SD-Youth	National Gymnastics Competition & classes for daughter	\$ 300.00		Approved w/Tribal ID
9	5-Jul-16	Jeff Scofield	CommEvt	Oneida Big Apple Fest		25 Cases	Approved
10	5-Jul-16	Debra Cloud	SD-Youth	SW Softball Assn-participation fees for daughter	\$ 45.00		Approved
11	5-Jul-16	Sacheen Lawrence	SD-Youth	SW Softball Assn-participation fees for daughter	\$ 45.00		Approved
12	5-Jul-16	Sacheen Lawrence	SD-Youth	SW Softball Assn-participation fees for daughter	\$ 45.00		Approved
13	5-Jul-16	Josefina Garcia- Mondragon	SD-Youth	Marquette University-Summer Reading Program for daughter	\$ 261.18		Approved
14	5-Jul-16	Angelena Bain	SD-Adult	Warrior Dash registration	\$ 75.00		Approved
15	5-Jul-16	Alicia Tisch	SD-Adult	Bode Bootcamp - Class fees	\$ 300.00		Approved
16	5-Jul-16	Alebra Cornelius	SD-Youth	Duck Creek Pop Warner football for son	\$ 130.00		Approved
17	5-Jul-16	Makenit Gutierrez	SD-Adult	Tough Mudder/Warrior Dash registration	\$ 238.00		Approved
18	5-Jul-16	Tina Moore	SD-Youth	Green Bay Elite Cheer for daughter	\$ 300.00		Approved
19	5-Jul-16	Jeremy & Dawn VandeHei	SD-Youth	Oneida Sharp Shooters Lacrosse team Tournament registration fees	\$ 1,000.00		Approved
20	5-Jul-16	B. Jan Frion	Personal	I-Pad Air & Case Purchase			Defer-FC Wk Mtg

AUGUST 2016

	Mtg Date	Name of Requestor	Req Cat	Title /Description	Req Amt	Req Product	Action
1	1-Aug-16	Michael Debraska	Personal	Laptop Purchase	\$ 300.00		Denied
2	1-Aug-16	Beverly Somers	Personal	I-Pad Pro Purchase	\$ 300.00		Denied
3	1-Aug-16	Daniel Miller	Personal	I-Pad Pro Purchase	\$ 300.00		Denied
4	1-Aug-16	B. Jan Frion	Personal	I-Pad Air & Case Purchase	\$ 300.00		Denied
5	1-Aug-16	Conrad King	SD-Adult	Soaring Eagle Golf Registration	\$ 200.00		Denied
6	1-Aug-16	Lisa Cornelius	SD-Youth	Boys & Girls Green Bay Choir for son	\$ 300.00		Approved
7	1-Aug-16	Lisa Cornelius	SD-Youth	Boys & Girls Green Bay Choir-daughter	\$ 300.00		Approved
8	1-Aug-16	Lois Weber	SD-Youth	Warner Park Youth Football-for son	\$ 215.00		Approved
9	1-Aug-16	William Graham	Personal	I-Pad Air Purchase	\$ 300.00		Denied
10	1-Aug-16	Sheena Danforth	SD-Youth	I-Pad for special needs child	\$ 300.00		Denied
11	1-Aug-16	Tasheba Danforth	SD-Adult/Fam	Inter-tribal Family Camp	\$ 300.00		Denied
12	1-Aug-16	Tana Aguirre	CommEvt	Get Out the Vote Rally		25 Cases	Approved
13	1-Aug-16	Julie Denny	SD-Adult	All Nations Tournament Registration	\$ 300.00		Approved
14	1-Aug-16	Melanie Doxtater	SD-Adult/Fam	Inter-tribal Family Camp	\$ 207.90		Denied
15	1-Aug-16	Phillip Skenandore	SD-Adult/Fam	Inter-tribal Family Camp	\$ 300.00		Denied
16	1-Aug-16	Arthur Skenandore	SD-Adult/Fam	Inter-tribal Family Camp	\$ 300.00		Denied
17	1-Aug-16	Jared Skenandore	SD-Adult/Fam	Inter-tribal Family Camp	\$ 70.00		Denied
18	1-Aug-16	Daniel Skenandore	SD-Adult/Fam	Inter-tribal Family Camp	\$ 288.00		Denied
19	1-Aug-16	Vance Skenandore	SD-Adult/Fam	Inter-tribal Family Camp	\$ 70.00		Denied

SEPTEMBER 2016

	Mtg Date	Name of Requestor	Req Cat	Title /Description	Req Amt	Req Product	Action
1	6-Sep-16	Jeffrey Skenandore	CommEvent	Oneida Sportsmen's Annual Banquet	\$ 750.00		Approved
2	6-Sep-16	Penny Cornelius	SD-Youth	St. Norbert Youth Orchestra Prog-son	\$ 200.00		Approved
3	6-Sep-16	Penny Cornelius	SD-Youth	St. Norbert Youth Orchestra Prog-son	\$ 200.00		Approved
4	6-Sep-16	Tonya Webster	SD-Youth	Tri-County Gymnastics for daughter	\$ 200.00		Approved
5	6-Sep-16	Lorraine Frias	SD-Youth	Allouez Stanpede Soccer - spn	\$ 100.00		Approved
6	6-Sep-16	Carol Johnson	CommEvent	O.N.H.S. Lock-In - Homecoming		16 Cases	Approved
7	6-Sep-16	Sherry Flauger	SD-Adult	Bode Bootcamp Class fees	\$ 200.00		Approved
8	6-Sep-16	Sherry Flauger	SD-Youth	Bode Bootcamp Class fees for son	\$ 200.00		Approved
9	6-Sep-16	Sherry Flauger	SD-Youth	Bode Bootcamp Class fees for daughter	\$ 200.00		Approved