

<b>ONEIDA TRIBE OF WISCONSIN STANDARD OPERATING PROCEDURE</b>	TITLE: Oneida Tribal Member requests to review Final Audit Reports	ORIGINATION DATE: 02/10/09 REVISION DATE: 8/4/09, 2/4/10 EFFECTIVE DATE: Date of last signature
	APPROVED BY: <i>Manager/Supervisor</i> <i>Edward Delgado</i>	DATE: <i>3-5-10</i>
DIVISION: Non-Divisional	APPROVED BY: <i>Director</i> <i>Donna L Christensen</i>	DATE: <i>2/11/10</i>
DEPARTMENT: Audit Committee & Internal Audit	APPROVED BY: <i>Audit Committee Chair</i>	DATE:
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## 1 PURPOSE

To ensure that all Oneida Tribal member requests to review final audit reports are handled in accordance to Tribal Law.

## 2 DEFINITIONS

- 2.1 **Internal Audit.** The Department as defined under Article III, 3-2. of the Audit Law.
- 2.2 **Request(s).** Limited to written requests to review a final audit report.
- 2.3 **Audit Committee.** The Audit Committee as defined under Article III, 3-3. of the Audit Law.
- 2.4 **Requestor.** Limited to Oneida Tribal members as defined in Article II, Section 1 of the Oneida Constitution.

## 3 WORK STANDARDS

- 3.1 No Final Audit may be made available to anyone requesting to review a final audit until:
  - 3.1.1 The Audit Committee has approved the final audit which lifts the confidentiality of the final audit, unless specified otherwise.
  - 3.1.2 The Oneida Business Committee has approved the minutes which contain the Audit Committee's approval of the final audit.
  - 3.1.3 Internal Audit shall prepare a copy of the final audit which will be subject to the provisions of this SOP.
    - 3.1.3.1. Blot out any words, phrases or paragraphs of the final audit report which information is limited as provided under Section 7.4-1(e) of the Tribe's Open Records Law. Such copy shall require review and approval by the Chief Counsel prior to any review by a requestor.

## 4 PROCEDURES

### Audit Committee

- 4.1 All requests shall be noticed to the Audit Committee.
  - 4.1.1 Requests shall be submitted in writing to the Audit Committee Chair and reported to the full Audit Committee at the next scheduled Audit Committee meeting for information,
  - 4.1.2 The Director of Internal Audit shall notify the requestor within five (5) business days after approval of the audit report from the Law Office.

## **Internal Audit**

- 4.2 Internal Audit will contact the requestor and schedule the review of the final audit report.
  - 4.2.1 A copy of this procedure will be provided upon request.
  - 4.2.2 Photo identification may be requested prior to the review.
  - 4.2.3 If the requestor is a Tribal employee, a government official, or administrative staff person of a governmental official, he or she shall be required to acknowledge, in writing, that he or she has read the Tribe's Ethics Law and agrees to abide by the restrictions contained within that law.
  - 4.2.4 The requestor will be required to sign in documenting the date, Oneida roll number, requestor name, start and end time of the review.
  - 4.2.5 The requestor will not be permitted to make copies, photograph or video tape any of the final audit or portion thereof.
  - 4.2.6 Internal Audit will ensure that all reviews of final audit reports are handled in a professional and controlled manner.
  - 4.2.7 The location must be appropriate to maintain the proprietary nature of the document.
  - 4.2.8 An Internal Audit staff member will provide an overview of the audit process with an explanation of the type of audit and will be present at all times during the review.
    - 4.2.8.1 If there is a phone present in the room, it will be placed on send calls as to not disturb the requestor's audit review.
    - 4.2.8.2 Except under reasonable and unforeseen circumstances, no person may enter or exit the room until the audit review is complete.

## **Requestor**

- 4.3 After the audit review, the Requestor may submit any questions about the final audit, in writing, to the attention of the Audit Committee Chairperson.
  - 4.3.1. The Chairperson, or his or her designee, shall refer the questions to the party who could best respond to the Tribal member's inquiry(s). Such referral may go to the Business Committee, the Oneida Law Office, Internal Audit Director or the Senior Executive Manager of the audited entity.
  - 4.3.2. The Chairperson shall inform the member of the contact name for each question and the date of the referral.

## **5 REFERENCES**

- 5.1 Oneida Audit Law Resolution #07-15-98-C
- 5.2 Constitution and By-Laws of the Oneida Tribe of Indians of Wisconsin amended 1969
- 5.3 Open Records and Open Meetings Law amended #BC-04-12-06-KK

## **6 RECORDS**

- 6.1 Sign in/out log
- 6.2 Requestor Acknowledgement of Code of Ethics per 4.2.3