ONEIDA NATION STANDARD OPERATING PROCEDURE	TITLE: Oneida Nation Member requests to review Final Audit Reports	ORIGINATION DATE: 02/10/09 REVISION DATE: 8/4/09, 2/4/10, 10/14/25 EFFECTIVE DATE: Date of last signature
AUTHOR: Rebecca Schommer	APPROVED BY: *Internal Audit Manager*	DATE: 10/15/25
DEPARTMENT: Audit Committee & Internal Audit	APPROVED BY: *Audit Committee* See Attached AC meeting minutes	DATE:
DIVISION: Non-Divisional	PAGE NO: 1 of 3	

1 PURPOSE

To ensure that all requests from Oneida Nation members to review final audit reports are processed in compliance with applicable laws and regulations.

2 DEFINITIONS

2.1 **Audit Committee.** The committee defined under 108.4. Internal Audit BC 08-09-17-B.

2.2 **Internal Audit.** The department defined under 108.5-1. Internal Audit BC 08-09-17-B.

2.3 **Request(s).** Written requests to review a final audit report, as defined under 108.8-1.Internal Audit BC 08-09-17-B.

2.4 **Requestor.** A member of the Oneida Nation as defined in Article II, Section 1 of the Oneida Constitution.

3 WORK STANDARDS

3.1 Final Audit reports shall be made available to requestor only after the following steps are completed:

Audit Committee Approval:

3.1.1 The Audit Committee approves the final audit.

3.1.2 A motion is made to forward the report to the Business Committee to lift confidentiality for Oneida Nation members to view.

3.1.3 The Audit Committee minutes must be approved before forwarding the final audit report to the Business Committee.

Business Committee Action:

3.1.4 The Business Committee accepts the final audit.

3.1.5 A motion is made to lift the confidentiality requirement.

Audit Report Redaction:

3.1.6 The responsible auditor reviews the report for redactions in accordance with:

3.1.6.1 Section 107.4-1 of the Open Records Law.

3.1.6.2 Confidentiality clauses in relevant contracts or agreements.

3.1.7 The redacted report is forwarded to Oneida_Law@oneidanation.org for legal review.

Legal Review:

3.1.8 The Chief Counsel reviews and approves the redacted audit report along with any recommended changes needed before release to Oneida Nation members to view.

Requestor Action:

3.1.9 Requestor must submit a request in writing to include:

- 3.1.9.1 Full name
- 3.1.9.2 Oneida roll number
- 3.1.9.3 Date of birth
- 3.1.9.4 Contact information
- 3.1.9.5 Audit Requested for Review

4 PROCEDURES

Internal Audit Responsibilities

4.1 Present all written requests to the Audit Committee at the next scheduled meeting for informational purposes.

4.2 Contact the requestor within five (5) business days after approval from the Law Office to schedule the audit review.

Requestor Eligibility Checklist

4.3. Before the review, ensure the following requirements are met:

- 4.3.1 Requestor is an Oneida Nation member verified through the Trust and Enrollment Department.
- 4.3.2 Valid photo ID is provided (preferably Oneida Nation ID).
- 4.3.3 If the requestor is an employee, government official, or contracted person:
  - 4.3.3.1 Must read the Oneida Code of Ethics Law.
  - 4.3.3.2. Must sign an acknowledgment agreeing to its terms.
- 4.3.4 Requestor must sign in and out, documenting:
  - 4.3.4.1. Full name
  - 4.3.4.2. Date of review
  - 4.3.4.3. Oneida roll number
  - 4.3.4.4. Start and end time of review

Audit Review Environment

4.4. Internal Audit will ensure that all audit report reviews are handled in a professional and controlled manner.

- 4.4.1 The review location must be secure and appropriate to maintain confidentiality.
- 4.4.2 Phones in the room must be set to "send calls" to avoid interruptions.
- 4.4.3 An Internal Audit staff member must always be present.
  - 4.4.3.1 No one may enter or exit the room during the review, except in emergencies.

Verbal Instructions to Requestor:

4.5 An Internal Audit staff member shall provide a brief overview of the audit methodology and clarify the type of audit being reviewed.

Acceptable questions:

- 4.5.1 Process related questions may be answered by staff.
- 4.5.2 All other questions must be submitted in writing to the Internal Audit Manager.

Note-taking is allowed, but:

- 4.5.3 Verbatim copying of the report is prohibited.
- 4.5.4. No photocopies, photographing or video recording of the report or any portion thereof.

Requestor's Questions

4.6 Requestor may submit written questions to the Internal Audit Manager.

4.6.1. The Manager or designee will refer questions to the appropriate party, which may include:

4.6.1.1 Oneida Business Committee

4.6.1.2 Oneida Law Office

4.6.1.3 Audit Committee

4.6.1.4 Senior Executive Manager of the audited entity

5 REFERENCES

5.1 Internal Audit B 08-09-17-B

5.2 Constitution and By-Laws of the Oneida Nation (Amended 1969)

5.3 Open Records and Open Meetings Law (Amended #BC-06-25-14-B)

6 RECORDS

6.1 Sign in/out logs

6.2 Requestor Acknowledgement of Code of Ethics

6.3 All records shall be retained for a minimum of seven (7) years and stored securely in accordance with the Nation's Records Retention Policy.