

Chapter 14. Accounting Department

15.1401 PURPOSE

The purpose of this Statute is to create the Accounting Department to provide the administration of appropriations and accounting services for the Tribe, other than gaming related enterprises.

(Source: WOS 2011-009, May 2, 2011, Section I)

15.1402 DEFINITIONS

A. “*Constitution*” or “*Tribal Constitution*” means the Constitution of the Little Traverse Bay Bands of Odawa Indians as adopted on February 1, 2005, and any amendments thereto.

B. “*Executive Branch*” means the Branch identified in Article VIII of the Tribal Constitution.

C. “*LTBB*” or “*Tribe*” for the purposes of this Statute means the three branches of government-Legislative, Executive and Judiciary, including the Election Board and Prosecutor’s Office of the Little Traverse Bay Bands of Odawa Indians.

D. “*Tribal Council*” or “*Council*” means the elected body of the Little Traverse Bay Bands of Odawa Indians to carry out legislative powers under Article VII of the Constitution.

(Source: WOS 2011-009, May 2, 2011, Section II)

15.1403 CREATION OF THE OFFICE

A. Pursuant to Article VI of the Tribal Constitution the Executive Branch administers the funds that are appropriated by Tribal Council.

B. The Tribal Council hereby creates and establishes the Accounting Department within the Executive Branch.

(Source: WOS 2011-009, May 2, 2011, Section III)

15.1404 AUTHORITY AND DUTIES

The Accounting Department shall have the following authority and duties:

- A.** To conduct internal audits in accordance with Generally Accepted Auditing Standards for internal audits to the extent those standards are not in conflict with the Constitution or laws of the Tribe.

- B.** To request information and documents from any Tribal Governmental Branch, Prosecutor's Office, Election Board including departments, boards, commissions, committees and businesses of the Tribe as it relates to the finances and accounting.

- C.** To oversee budgeting, accounting, purchasing and payroll for compliance with laws, regulations and Tribal Council approved policies, along with maintaining proper records to afford adequate accounting controls and services.

- D.** To establishes budget programs.

- E.** To oversee grant compliance.

- F.** To assist each of the governmental branches of government; Legislative, Executive, and Judiciary along with the Prosecutor's office and Election Board with any and all accounting, purchasing, budgets, compliance, grant compliance and any other accounting related matter.

- G.** To assist in the preparation of an annual report as mandated by the Constitution for distribution at the annual meeting that includes all appropriations of operating funds and Tribal enterprises by department showing how the funds were spent and profit and loss statements where applicable and submit same to Tribal Treasurer for approval.

- H.** To evaluate the program's expenditures, and audits of the government and businesses of the Tribe and provide suggestions to the Executive and Tribal Council on methods to make the government more efficient, effective, and responsive to the needs of the Tribal Citizens.

- I.** To prescribe additional auditing standards and financial practices as necessary to be presented for approval by the Tribal Council.

J. To perform financial functions for the Tribe, other than gaming enterprises, such as payroll, accounts payable, revenue receipts, general ledger maintenance, cash management activities, bank reconciliations, and monitoring of grant activities and grants requirements.

K. To perform financial functions for the Tribal non-gaming enterprises and Tribally Chartered Corporations, if requested by said entity, such as payroll, accounts payable, revenue receipts, general ledger maintenance, cash management activities, bank reconciliations, and monitoring of grant activities and grants requirements.

L. To provide copies of all audits and findings to Tribal Council.

M. To provide Tribal Council quarterly reports, an annual report and an annual audited financial statements including all it enterprises and component units.

(Source: WOS 2011-009, May 2, 2011, Section IV)

15.1405 STAFFING

The Office shall begin operations with current staff of the accounting department.

(Source: WOS 2011-009, May 2, 2011, Section V)

15.1406 APPROPRIATIONS AUTHORIZED

Any current appropriations for the accounting department, as appropriate, shall be used to implement this Statute.

(Source: WOS 2011-009, May 2, 2011, Section VI)

15.1407 ADMINISTRATIVE PROCEDURES REQUIRED

Administrative Procedures shall be developed within One hundred and Twenty days (120) days by the Executive Branch and presented to Tribal Council for approval in accordance with the Administrative Procedures Act 2008-001, or as amended, in order to clarify the implementation of Waganakising Odawak Statute 2011-009 Accounting Department by defining how the Department will administer funds and services.

Source: WOS 2014-007 Amended 2011-009, August 7, 2014, Section VII by Override)

15.1408 SEVERABILITY

If any section, subsection, paragraph, sentence, phrase or portion of this Statute is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

(Source: WOS 2014-007 Amended 2011-009, August 7, 2014, Section VIII by Override)

14.1409 EFFECTIVE DATE

Effective upon signature of the Executive or 30 days from Tribal Council approval whichever comes first or if the Executive vetoes the legislation, then upon Tribal Council override of the veto.

(Source: WOS 2014-007 Amended 2011-009, August 7, 2014, Section IX by Override)