

RESOLUTION OF THE SUMMIT LAKE PAIUTE COUNCIL
SUMMIT LAKE PAIUTE TRIBE
OF THE
SUMMIT LAKE PAIUTE RESERVATION, NEVADA

RESOLUTION NO.: SL - 29 - 2008

TITLE: Amending the Summit Lake Paiute Tribe Financial Management System Manual

WHEREAS, the Summit Lake Paiute Tribe, is a modern entity of the Northern Paiute People known, in English, as Lake Trout and Wild Onion Eaters who, for thousands of years, controlled 2,800 square miles of land in and around Summit Lake as a tribe with sovereign, unlimited, powers and laws (customs, traditions, usages, etc.); and,

WHEREAS, in 1964, and after much consideration, the members of the Lake Trout and Wild Onion Eaters organized pursuant to Section 16 of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984) as amended, adopting, for certain sovereign purposes, the name "Summit Lake Paiute Tribe" with a tribal constitution titled "Articles of Association," the latter which was approved by the Secretary of the U.S. Department of the Interior on January 8, 1965; and,

WHEREAS, over time the members of the Summit Lake Paiute Tribe have regained a small fraction of their historic land base, including the Tribe's reserved lands (Reservation), and the Indian allotments outside the Reservation boundaries; and,

WHEREAS, the Summit Lake Paiute Tribe's Articles of Association grant to the Summit Lake Paiute Council (see Article II, Section 1) certain sovereign powers, including the power to seek funding from federal agencies like the Bureau of Indian Affairs and the U.S. Environmental Protection Agency (EPA) to improve the welfare and education of tribal members (see Article II, Section 1 (b), (k)); and,

WHEREAS, the Tribal Accountant has been keeping in the Payroll File copies of more than the three items listed on page 15, Payroll, Section 1; and,

WHEREAS, while the Manual only requires that the W-4 Form, Payroll Tracking Form (Attachment J), and Wage Rate Form be contained in the Payroll File, what has been kept there has been, in addition to the three listed:

Job Application;
Copy of Social Security Card;
Copy of Driver's License;
I-9 Form;
Tribal Council Award of Position Letter;
Acceptance Letter from Employee;

New Employee Information;
Employee Action Notice;
Signed Statement that Employee read Personnel Policies;
Signed Statement that Employee understand confidentiality policy; and,
Signed Expense Authorization Form

there appears to be good reason for adding these documents to the Payroll Section 1 listing (see attached New Employee Checklist); and,

WHEREAS, there is a need to institute a Risk Assessment provision according to the auditors; and,

WHEREAS, two provisions for the Risk Assessment provision are needed because of the recent detection of two irregularities. First, the person doing the data entries relative to pay increases and pay, typically the Tribal Accountant, shall be prohibited from this date forward from entering their own hourly wage or biweekly pay rate into the financial management software unless that action is supervised. Second, the Acting CAE (Chief Administrative Employee) or CAE shall utilize the federal Excluded Persons List web site and compare the names of any new hires to those listed in the system, and not allow a person whose name is on the Excluded Persons List to have any control over contract and or grant funds.

BE IT FURTHER RESOLVED that the Summit Lake Paiute Council hereby amends the Financial Management Systems Manual to modify the Payroll section to add additional documents to the Payroll, Section 1, List, and create a new Risk Assessment provision in the Manual as set forth immediately above.

CERTIFICATION

I, JERRI LYNN BARLESE, Secretary/Treasurer of the Summit Lake Paiute Council, hereby certify that the above Resolution was brought before the Summit Lake Paiute Council at a duly held meeting on the 21st day of June, 2008, with a quorum present, with the following votes to adopt the Resolution: 3 FOR, 0 AGAINST; and 0 ABSTAINING, with the Tribal Chairman presiding and Not voting, and that this Resolution has not been rescinded, revoked or further amended.

June 21 2008
Date

Jerrilyn Barlese
Jerrilyn Barlese
Secretary/Treasurer
Summit Lake Tribal Council

LIABILITIES

A liability is the obligation of the Tribe and Program to pay a debt. The Tribe's only liabilities are the payroll taxes.

1. The liabilities shall be posted on a monthly basis from the cash disbursement journal since the Tribe does not maintain a separate payroll checking account.

CHECKING ACCOUNTS

An adequate separation of duties shall be maintained to reflect proper internal control.

1. General ledger accounts must be maintained for each bank account by the Bookkeeper.
2. Bank transfers shall be adequately controlled by the Bookkeeper.
3. Bank reconciliation procedures shall be implemented and maintained on a monthly basis (Attachment G). Bank reconciliations shall be prepared by the Bookkeeper and reviewed by the Council Secretary/Treasurer.

PAYROLL

An adequate separation of duties shall be maintained between payroll and other duties.

1. All payroll data for each employee shall be fully documented in a complete file. Each Payroll File shall contain copies of the following and shall be maintained by the Bookkeeper (see form):
 - A. W-4 Form.
 - B. Payroll tracking form (Attachment J).
 - C. Wage Rate Authorization.
 - D. Job Application.
 - E. Copy of Social Security Card.
 - F. Copy of Driver's License.
 - G. I-9 Form.
 - H. Tribal Council Award of Position Letter
 - I. Acceptance Letter from Employee.
 - J. New Employee Information.
 - K. Employee Action Notice(s).
 - L. Signed Statement that Employee read Personnel Policies.
 - M. Signed Statement that Employee understand confidentiality policy; and,
 - N. Signed Expense Authorization Form.

RISK MANAGEMENT

1. The person inputting the data on hourly wage or biweekly salary, whether it be the Bookkeeper or not, is prohibited from inserting their own pay rate without having the Council Secretary/Treasurer or Acting CAE present to observe.
2. The Acting CAE shall compare the names with those of all new, prospective new hires with the names on the federal Excluded Persons List. If a person's name appears on the List they shall be assigned other, non-financial duties until the Listing issue is resolved,.

SUMMIT LAKE PAIUTE TRIBE
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NEW EMPLOYEE CHECKLIST

PERSONNEL FILE OF: _____

A copy of the Summit Lake Paiute Tribe's Personnel Manual shall be issued to each new employee.

The following items must be included in each employee's Personnel File (with marked copies to Finance):

To Finance	YES	NO	FORM NAME
X			Job Application
X			Copy of Social Security Card
X			Copy of Driver's License
			Resume/Reference Letters
X			I-9 Form
X			W-4 Form
X			Tribal Council Award of Position Letter
X			Acceptance Letter from Employee
			New Hire Reporting Form (gets faxed to State)
X			New Employee Information
			Organizational Chart
X			Wage Rate Authorization Form
X			Employee Action Notice
X			Personnel Policy Form
X			Employee Confidentiality Statement
			Key Authorization Form
			Computer and Email Password Form (sealed in envelope)
X			Expense Authorization Form
			Nevada Workplace Safety
			Verification Name not on Federal Excluded Parties List System
			Verification from Tribe's Insurance Company Applicant okay to drive
X			Employee Exit Checklist