

KIOWA TRIBE
KIOWA INDIAN COUNCIL MEETING
APRIL 7, 2018
RED BUFFALO HALL, CARNEGIE, OK
RESOLUTION NUMBER: _____

DATE POSTED:

DATE APPROVED:

SUBJECT: KIOWA INDIAN COUNCIL POLICY FOR FORENSIC AUDITS

WHEREAS: the Kiowa Tribe is a sovereign nation since time immemorial and is federally recognized as a Tribal Government by the United States; and,

WHEREAS: The Kiowa Tribe is organized under a Constitution approved by tribal membership on April 17, 2017, and approved by the Secretary of the Interior, U.S. Bureau of Indian Affairs on May 5, 2017; and, **THE KIOWA INDIAN COUNCIL [The Governing Body of the Kiowa Tribe] setting policy for the tribe concerning forensic audits and scheduling time frames and conditions.**

WHEREAS: Article V, section 3(b) of the Constitution grants the Kiowa Indian Council the power to set policy for the Tribe and shall have all other powers and duties specifically provided by the Constitution.

WHEREAS: **Article v – Kiowa Indian Council, Section 3, Reserved Powers, [b], {I}, Empowers, the Council to SET policy for the tribe., AND**

WHEREAS: **The office of management and Budget {OMB} circular a-133 Audit and the Federal Audit Clearinghouse, requires an audit to be submitted to the Federal Audit Clearinghouse the most recent above required Audit minus any adverse or disclaimed opinions, material weaknesses or any significant findings. AND,**

WHEREAS: **The Kiowa Tribe’s elected leadership has for more than a decade has operated without an approved budget and is presently expending funds not properly budgeted, AND,**

WHEREAS: **The Kiowa Tribe, in compliance with the present Kiowa Constitution, as approved does hereby establish and SET the following policy concerning**

“FORENSIC AUDITS” of the Kiowa Tribal Government, and any and all Programs, all Kiowa Tribal Entities that receive or generate income including any and all Gaming operations and entities connected to said Gaming operations, {gaming commissions, licensing and the Kiowa Casino Operation Authority.} AND,

WHEREAS: the former elected leadership acted without following any approved budget and it seems that form of operation is continuing it seems to be a pattern of elected leadership operation with entrusted tribal funds, AND

WHEREAS: The Auditor should be selected through the approved procurement policy of the Kiowa tribe. AND,

WHEREAS: The Forensic Auditors Contract must include the requirement for Auditor act and interact with the UNITED STATES ATTORNEY on any irregularities found and to include/prosecution. AND,

WHEREAS: The Auditor will identify any weaknesses in the tribes operating policies and will recommend necessary changes to policy to prevent any further losses and findings. AND,

WHEREAS: The Kiowa Tribe will conduct a this same in-depth Forensic Audit every three years, with the same conditions. AND,

WHEREAS: the Kiowa Indian Council authorizes the Audit of the Tribal Government for the years of 2013. [in more than a decade that is the only year that is auditable] and the Kiowa Indian Council authorizes a FORENSIC AUDIT of the present elected leadership be Audited from the time they took office to the present. Let’s fix what is broken before we get too far down the road. AND,

WHEREAS: The Kiowa Indian Council authorizes payment of said Audit be budgeted for out of any and all gaming funds, tax commission funds, oil and gas severance tax funds, oil and gas lease, farming and grazing leases, Ramah settlement and any other monies that are available.