Standing Rock Sioux Tribe

POLICY AND PROCEDURES

** 2018

PROCUREMENT POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

INTRODUCTION AND BACKGROUND

** 2018

INTRODUCTION AND BACKGROUND

Table of Contents

INTRODUCTION AND BACKGROUND

	Date Issued:	
1.0 INTRODUCTION AND BACKGROUND – BACKGROUND, VISION, AND MISSION	Date Revised:	

Background

The Standing Rock Sioux Tribe (the "Tribe" or "SRST") is a federally recognized Indian Tribe situated in North and South Dakota, with the headquarters located in Fort Yates, North Dakota. The Tribe operates under a constitution approved on April 24, 1959, by its own elected Tribal Council members under the auspices of the Indian Reorganization Act of 1934.

The financial statements of the Tribe will be in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with subsequent GASB pronouncements (Statements and Interpretations), constitute GAAP for governmental units, including Indian Tribes.

Vision

The Standing Rock Tribal Government strives to be a more effective, efficient, and visible government, providing opportunities for our economy to grow through business development by educating our members, to enhance the health and wellness of the people of Standing Rock.

Mission

The Standing Rock Sioux Tribal Council is a governing body empowered by the SRST Constitution and is committed to promoting an environment for the self-sufficiency of all Tribal members.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

INTRODUCTION AND BACKGROUND

2.0 INTRODUCTION AND BACKGROUND – OVERVIEW AND STRUCTURE OF THE MANUAL	Date Issued:	
	Date Revised:	

A.   Overview

1.   The Standing Rock Sioux Tribe Financial Management Policies and Procedures Manual (the "Manual") was developed to provide uniform guidelines for the Tribe's financial management activities. The Manual was originally adopted in 1983 by Tribal Council under Resolution Number 170-83. Since then, policies and procedures in the Manual have been modified by Council Resolution once in 1994, to add new provisions to the Financial Management Policies and Procedure, and again in 2018 in order to comply with relevant Uniform Guidance sections. In 2018, the Tribe began a project to update all existing Financial Management Policies and Procedures to better represent current practices, incorporate solid internal controls, address audit findings, and to promote adherence to the Uniform Guidance. In addition, in 2018, new policies and procedures were developed for key financial functions not addressed in the old manual.

2.   With the adoption of the new Financial Management Policies and Procedure Manual, Tribal Council reaffirms its support for, and insistence upon, a strong system of financial management and internal control structure for the Tribe.

3.   The Manual carries the full weight of the Council's authority and is to be fully complied with by all Tribal Council members, Tribal officials, Tribal employees, and contract employees. In some cases, this may require change from current practices.

4.   In the event the Manual does not address a specific area, employees are expected to rely on the Judicial Committee who will be responsible for providing guidance on how to proceed.

B.   Structure of the Manual

1.   For ease of reference, the Manual has been divided into sections based on the relevant finance function. The Manual contains financial management policies that provide the overall direction for financial management activities, as adopted by Tribal Council. The Financial Management Policies and Procedures Manual may only be changed by Tribal Council.

2.   The Manual has been developed to describe different parts of the financial management process. Each policy and procedure is formatted to present the following information:

a.   Purpose- Defines what the Tribe is seeking to accomplish;

b.   Scope- Defines the scope of the policy and procedure in terms of what areas it covers and who it pertains to.

c.   Policy – A course of action adopted or proposed by the Tribe

Standing Rock Sioux Tribe

INTRODUCTION AND BACKGROUND

        d.   Procedure – An established or official way of performing a task.

3.   In the event this Manual does not address a policy or procedure from the existing financial management policies, Tribal employees must reference the 1994 Financial Management Policies and Procedures for guidance. The following policies and procedures are areas that the new Manual does not cover:

        a.   Budget

        b.   Short term loans

Standing Rock Sioux Tribe

INTRODUCTION AND BACKGROUND

3.0 INTRODUCTION AND BACKGROUND – INSTRUCTIONS FOR UPDATES, ADDITIONS AND DISTRIBUTION	Date Issued:	
	Date Revised:	

A. Instructions For Updates and Additions

1. All efforts should be made to ensure that the Manual is kept up-to-date to reflect the current policies and procedures in place. Reviews of the Manual should be conducted periodically to ensure any changes to policies and/or procedures are appropriately documented. The Finance Department is responsible for this review.

2. Further improvements to the Tribe's financial management and internal control systems can best be achieved by broadening the responsibility for compliance directly to the level of the Program Directors and Department Supervisors, since the financial decisions related to programs and departments are made at that level, often prior to review by the Finance Department.

3. The headings for each section of the policies contains two dates: "Date Issued" and "Date Revised". The "Date Issued" will contain the date the policy or procedure was originally issued in 2018. As changes are made to either policies or procedures, the "Date Revised" should be updated.

4. The entire Manual is to be retained by the Finance Department to facilitate revision. Whenever it becomes necessary to change any segment of the Manual, the pages to be revised should be marked to show the changes to be made. The revised pages will then be sent to the Finance Department to facilitate Tribal Council approval. Tribal Council will approve the changes, if appropriate, and the Finance Department will make the revisions to the master files for distribution.

5. New policies and procedures, in addition to those in the Manual, should be written up following the format used within and sent to the Finance Department for review and inclusion in the current Manual.

B. Distribution

1. In order to ensure that any policy and procedure updates are communicated to all impacted parties, each department/program will maintain a binder containing all current, approved policies. In the event of a policy change or update, hardcopies of the revision will be distributed by the Finance Department to all departments/programs and a designated employee will be charged with updating the binder with the new policy. A tracking table will be maintained at the front of each binder and upon replacement of a policy, must be signed and dated in order to document

INTRODUCTION AND BACKGROUND

that the updates have been received. Employees are responsible for familiarizing themselves with the policy updates as they occur.

Standing Rock Sioux Tribe

PROCUREMENT POLICIES AND PROCEDURES

** 2018

Standing Rock Sioux Tribe

PROCUREMENT
POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

PROCUREMENT
POLICIES AND PROCEDURES

1.0 PROCUREMENT	Date Issued:	
PURPOSE AND SCOPE	Date Revised:	

Purpose

To provide procurement policies and procedures to the Standing Rock Sioux Tribe (the Tribe) employees and contractors, and to ensure purchases and expenses are cost beneficial, are not excessive, and are in compliance with:

◆ Tribal Law

◆ Federal Regulations, including the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*

◆ Budgeted Amounts

◆ Generally Accepted Accounting Principles (GAAP)

To control expenditures by obtaining the lowest cost (with satisfactory quality) and by not allowing expenditures to exceed budgeted amounts. To make the purchasing process more efficient for Program Directors and Supervisors who have the ultimate responsibility for ensuring that all program purchases are in compliance with federal, state or Tribal law or contract requirements. To include control elements necessary to properly account for purchasing transactions and to safeguard Tribal assets.

Scope

All purchases of goods or services must be made in compliance with this policy. Program Directors and Supervisors will be responsible for assuring that all purchases are in compliance. Continuous disregard of the policies will be dealt with by the Tribal Council and will be grounds for disciplinary action. This policy applies to employees and contractors who make purchases on behalf of the Tribe, with Tribal funds, regardless of the source of funds. Programs may elect to impose stricter controls over procurement than those required by this policy. All externally-funded procurement shall be subject to either the grant requirements or the Tribe's normal procurement requirements, whichever is more restrictive.

All individuals responsible for requisitioning, purchasing and contracting for goods/services on behalf of the Tribe shall be responsible for reviewing and implementing the following policies and procedures. Each procurement action must comply with the requirements set forth in the appropriate sections of this policy and applicable law.

PROCUREMENT
POLICIES AND PROCEDURES

When a policy or guideline does not address a situation in the workplace, employees are expected to rely on the Tribe's Mission, and to obtain guidance from management. These policies and procedures may be revised, revoked, or modified, without prior notice, subject to the applicable Tribal and Federal regulations, and approval by Tribal Council.

Definitions

The following definitions apply for the purposes of this Procurement Policies and Procedures:

a. **Goods:** Defined as physical, tangible items, which satisfy a need of the Tribe.

b. **Services:** Defined as activities provided to the Tribe for needs beyond which tribal members could perform.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

PROCUREMENT
POLICIES AND PROCEDURES

2.0 PROCUREMENT POLICIES	Date Issued:	
	Date Revised:	

A. Standards of Conduct Policies

1. Business will be conducted ethically, in a manner above reproach. All transactions relating to the expenditure of the Tribe's funds (including funds provided by federal sources) require the highest degree of trust, confidence and impeccable standards of conduct. The Tribal Council delegates the authority to procure to management, subject to the documentation and approval levels required by this policy.

2. Vendors will be selected based on qualification criteria. Impartiality will prevail in all purchases, except as indicated in subsequent sections related to Tribal preference and small, disadvantaged, women-owned and minority businesses.

3. For procurement with non-Indian Self-Determination and Education Assistance (ISDEA) funds, as such regulation may be applicable, federal procurement standard § 200.318 *General Procurement Standards* requires written standards of conduct as it relates to covering conflicts of interest and governing the performance of its employees, particularly those engaged in the selection, award and administration of contracts.

4. Administrative Officers are assigned to specific purchases; therefore, it is the responsibility of each program to work with the assigned Administrative Officer to ensure proper purchasing practices.

5. Programs function independently within each department. As such, the policies and procedures are written to allow for programs to have authorization over their purchasing activities.

B. Ordering of Goods and Services Policies

1. The acquisition of goods and services must comply with the federal grant provisions of the award, or the applicable sections of the Uniform Guidance, if applicable.

2. Business licenses must be obtained in accordance with the Tribe's Code of Justice, Ordinance No. 323-14, passed by Resolution 578-14, Tax Code, Section 16-406 *Business License Required*.

PROCUREMENT
POLICIES AND PROCEDURES

3.   The Property and Receiving/Procurement Department will act as a contract negotiator, and is responsible for negotiating contracts for bulk purchases or commonly ordered items throughout the Tribe. On an annual basis, preferred vendors will be identified by the Property and Receiving/Procurement Department, after performing adequate procurement due diligence in compliance with this policy, and communicated to the programs.

4.   Purchase Requests: Purchase requests are initiated via a purchase order (PO) (See Appendix A). Proper written approval must be obtained in order to establish a firm order or contract to purchase. POs are manually created and relevant documentation (i.e. quotes, bids, evaluation and selection support, goods specifications, contracts, etc.) must be attached to each PO. In order to verify budget availability, Program Directors must submit a copy of the respective budget cuff account, for the fiscal year and quarter, with the PO.

   a.   *Blanket PO*: A Blanket PO (BPO) (See Appendix B) is used for frequent or recurring purchases from the same vendor over a period of time. The orders typically involve variable dollar amounts and/or quantities. There should be a maximum order, and the BPO should have specific start and end dates, not to exceed one month.

   b.   *Preference*: To promote self-sufficiency of the Tribe, its members, and its residents, the Tribe will make every attempt to find eligible tribally owned businesses. The Tribe will not sacrifice price or quality to award contracts to these businesses. When tribally-certified Indian-owned businesses are not available, the Tribe should follow the federal procurement standard § 200.321 *Contracting with Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area firms* to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Documentation of any preference granted should be made and attached to the PO.

   c.   *Sole Source Purchases*: As may be applicable for procurement with non-ISDEA federal funds, federal procurement standard § 200.320 *Methods of Procurement to be Followed* states that procurement by noncompetitive proposals is procurement through

PROCUREMENT
POLICIES AND PROCEDURES

solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

i.   The item is available only from a single source;

ii.   The emergency nature of the purchase will not permit a delay resulting from competitive solicitation;

iii.   The federal awarding or granting agency expressly authorizes noncompetitive proposals in response to a written request from the Tribe; or,

iv.   After solicitation of a number of sources, competition is determined inadequate.

If a purchase at an auction is expected to take place, the purchaser should request prior approval to ensure one of the above criteria is met prior to doing so.

Goods or services that can only be obtained through a specific vendor due to expertise, urgency, past history, or another reason, may be obtained as a sole source purchase, consistent with the federal approach above. Documentation of the above criteria must be recorded on the Sole Source Justification Form (See Appendix E) for each sole source purchase. If the purchase is being sole sourced because it is of an emergency nature (ii. Above), every effort should be made to obtain prior approval from the Tribal Chairman; however, if that is not possible due to the nature of the emergency, approval must be obtained after the purchase is made.

d.   *Emergency Purchases*: Emergency purchases may be made at the discretion of the program only when an emergency condition situation arises. An emergency condition is defined as a situation that creates:

i.   A threat to public health, welfare, safety;

ii.   A threat to property, including situations by reason of floods, fires, epidemics, riots, acts of terrorism, equipment failures or similar events and includes the planning and preparing for an emergency response; or,

PROCUREMENT
POLICIES AND PROCEDURES

iii.   An immediate and serious need for services or supplies and equipment that cannot be met through normal procurement methods and the lack of which would seriously threaten:

- The preservation or protection of property; or,

- The health or safety of any person.

A PO must be completed with all the required approvals as quickly as possible after the purchase has been made. The PO should include the reason for the emergency purchase in accordance with the policy above.

5.   Authorization Limits: All purchases must stay within the designated authorization limits. Goods and services require different authorization levels, as defined below.

a.   *Goods:* The following authorization limits apply to the procurement of goods.

i.   All purchases for goods require approval from the Program Director, Contract Representative and Administrative Officer, or designee. If a designee is utilized for any approval level, approval for the designee must be in writing, include the designee's title, and must be maintained on file.

ii.   Purchases for goods over $500 require an additional approval from the Property and Receiving/Procurement Department, or designee.

iii.   Purchases for goods over $3,000 require an additional approval from the Executive Director and the Chief Finance Officer, or designee.

iv.   Purchases for goods over $20,000 require additional approval from the Tribal Committee.

v.   Purchases for goods over $50,000 require additional approval from the Tribal Council.

PROCUREMENT
POLICIES AND PROCEDURES

    b.   *Services*: Services will be purchased only if the required skills cannot be provided by Tribal staff. The following authorization limits apply to the procurement of services.

        i.   All purchases for services require approval from the Program Director, Contract Representative, and Administrative Officer, or designee.

        ii.   Purchases for services over $800 require additional approvals from the Property and Receiving/Procurement Department, Executive Director, Chief Finance Officer, or designee, and the Tribal Committee and Tribal Council. All services over $800 will require a contract, in accordance with the Contracts section below.

    c.   *Technology: P*urchases for goods or services related to information technology (e.g. hardware, software, phone services, printing, etc.), must first be approved by the IT Department, prior to obtaining the approvals required above.

    6.   <u>Reviews and Approvals</u>: Prior to execution, all POs must be reviewed and approved by persons having authority to commit the Tribal funds. All POs and procurement related support, including forms and contracts, must be approved by appropriate personnel, as defined in this policy. Authorizing approvals will commit funds. Any instances of purchases made prior to proper approvals given, except in cases of emergencies, may result in disciplinary action. All POs will remain valid until fulfilled, canceled or voided, or otherwise closed. The PO is the official document that notifies the vendor of the Tribe's desire to purchase goods/services. POs will be used to acquire good/services for all purchases and will obligate the Tribe's funds.

C.   Solicitation Policies

    1.   In accordance with the federal procurement standard §200.320 *Methods of Procurement to be Followed*, the Tribe is committed to a policy of full and open competition. The Tribe requires a policy where all purchases greater than $500 ($800 for services) require a minimum of three bidders to be solicited in some manner (as described below), unless vendors are limited due to the nature of the product or service being solicited. All purchases must be supported by the required level of documentation including either

PROCUREMENT
POLICIES AND PROCEDURES

a Request for Quotation (RFQ) form (See Appendix C), or a Request for Proposal (RFP) form (See Appendix D), if required.

2.   *Micro-Purchases*: As allowed by §200.67 *Micro-Purchase,* purchases less than $500 ($800 for services) can be made without soliciting competitive quotes, and it is up to the Program Director, Contract Representative, and the Administrative Officer to evaluate the reasonableness of all prices.

3.   *Purchases Less than $150,000*: A minimum of three bids/quotes must be obtained and documented utilizing an RFQ form.

4.   *Purchases $150,000.01 and above – RFP*: The formal RFP process is followed for all purchases over $150,000, and may also be required if the requested item is of a highly technical nature, unusual goods/services, or something that would be difficult to adequately evaluate or secure quotes for without preparing a formal solicitation. In accordance with the federal procurement standard § 200.323 *Contract Cost and Price,* the Tribe must make independent estimates prior to receiving bids or proposals. The Program Director is responsible for initiating the RFP process and must complete all relevant parts of the RFP form.

D.   **Award Policies**

1.   Subject to compliance with preference requirements identified above, award will be made to the vendor that offers the most favorable terms and conditions for the goods/services being purchased. Criteria for the award will be based upon predefined points or weighted criteria. All award documentation must be maintained with procurement documentation.

E.   **Contracts Policies**

1.   The Tribal Council delegates the authority to enter into contracts to management, subject to the documentation and approval levels required by this policy. Contracts will be established for purchases in conjunction with a PO to protect the best interest of the Tribe.

2.   For procurement with non-ISDEA federal funds, if applicable, contracts must contain the applicable provisions described in federal procurement standard § 200.326 *Contract Provisions for Nonfederal Entity Contracts Under Federal Awards*. The Tribe must also meet federal procurement standards which require maintenance of records sufficient to detail the history of procurement. These records will include, but are not necessarily

PROCUREMENT
POLICIES AND PROCEDURES

limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

3. All contracts, from whatever funding source, must be reviewed by Legal Counsel prior to signing. Additionally the Program Director, or designee, must review and approve the contract, evidenced via contract signature. All contracts over $150,000.01 must also be reviewed and approved by the Tribal Council. The original signed final contract must be maintained. A copy of all contracts must be kept on for a minimum of five (5) years after the contract has terminated. Depending on the nature of the contract, a contract may require a longer on file holding period. Refer to the Grant and Contract Administration Policies and Procedures for further information.

4. Contracts should not exceed one (1) year, to ensure that funds are available. If a contract must exceed one year due to the nature of the agreement, the Program Director, or designee, must ensure the program has sufficient funds to cover the entire contract amount.

F. **Receiving Goods and Services Policies**

1. The physical receipt of purchased goods over $500 is the responsibility of the Property and Receiving/Procurement Department, unless that is not practical due to the nature of the purchase (i.e. large, installation, etc.).

2. The verified receiving document (bill of lading, packing slip, etc.) should be attached to the PO that is checked-in to the Accounts Payable Department to facilitate performance of a three-way match between the purchase order, receiving documentation and invoice prior to vendor payment. Refer to the Accounts Payable Policies and Procedures for further information.

3. The Property and Receiving/Procurement Department will facilitate the distribution the goods to the program after verification has been completed.

4. Effort should be made to segregate the purchasing and receiving functions. If the receiver has to be the same person as the initial purchaser, effort should be made to have a second person review the received goods and the review should be attached on the receiving documentation.

PROCUREMENT
POLICIES AND PROCEDURES

5.   The program will be responsible for verifying the performance of received services to the Property and Receiving/Procurement Department and the Accounts Payable Department and completing all documentation required to support the processing of the payment to the vendor. All supporting documentation will be submitted with the invoice to the Accounts Payable Department to process the payment as part of the accounts payable process. Refer to the Accounts Payable Policies and Procedures for further information.

G.   **Returning Goods and Services Policies**

1.   It is the responsibility of the Program Director, or designee, to determine the adequacy of the goods received.

2.   Goods will be returned by the Property and Receiving/Procurement Department with proper authorization. Return of goods to vendors will be adequately controlled and recorded.

3.   The returned goods transaction will be recorded to allow for adequate follow up to ensure that the Tribe received credit for returned goods, the exchanged product, or other means of compensation, and that the vendor acknowledges return of goods.

4.   It is the responsibility of the Program Director ensure that all services requested were received satisfactorily prior to submitting the PO and invoice for payment.

PROCUREMENT
POLICIES AND PROCEDURES

3.0 **PROCUREMENT**	Date Issued:	
PROCEDURES	Date Revised:	

A.   Standards of Conduct Procedures

1.   <u>Authority to contact vendors and contractors</u>: Persons authorized to contact vendors and contractors involving procurement matters are Program Directors, the Property and Receiving/Procurement Department and those specified as having approval authority in this policy.

2.   <u>Unauthorized contact with vendors and contractors</u>: Unauthorized contact with vendors and contractors by Tribe employees are of principal concern. Unauthorized contact involves obtaining price quotations, disclosing estimates, giving direction to contractors to proceed with work, etc. Such activity compromises established contracting procedures and seriously risks fair and impartial buying practices. Tribe employees engaging in these types of contacts are subject to disciplinary action and may be held personally financially liable.

3.   <u>Purchasing authority</u>: The Tribe has delegated purchasing authority to Program Directors, Property and Receiving/Procurement Department, and those specified as having approval authority in this policy. These are the only persons who may establish binding agreements between the Tribe and outside vendors and contractors, subject to authorization limits. Unless authorized, no other individuals are authorized to:

   a.   Contact vendors or bidders to negotiate prices or delivery of an item;

   b.   Solicit price quotes or technical proposals for any purpose, including planning purposes;

   c.   Provide contracting information or price estimates to contractors;

   d.   Permit or instruct a contractor to change the technical provisions of a contract;

   e.   Modify or alter the scope of work defined in an existing contract;

   f.   Make statements regarding a contract, bid, project or proposal which may be constructed as a commitment by the Tribe;

   g.   Sign a letter of intent to purchase;

PROCUREMENT
POLICIES AND PROCEDURES

    h.   Sign license agreements; or,

    i.   Request or accept from a contractor a loaned piece of equipment, software, free sample, extra work, or free (on the site or at a contractor site) demonstration for any reason.

Those delegated purchasing authority will have the ability to initiate POs.

4.   Disclosing information to vendors: Employees should adhere to the following when in contact with a vendor or potential vendor:

    a.   Employees must not give vendors any advance procurement information.

    b.   Employees should be cautious not to divulge information when talking with vendors regarding an upcoming RFP.

5.   Unauthorized purchases: Unauthorized purchases may become the personal responsibility of the employee, requiring repayment to the Tribe from the employee's personal funds or may be subject to garnishment of wages. This applies to all purchases. Employees who place unauthorized POs on the Tribe's behalf face possible disciplinary action.

6.   Prohibited conduct: The following is considered to be prohibited conduct:

    a.   Falsifying, or assisting in falsifying POs or other official procurement records.

    b.   Any activity or practice which conflicts with, or appears to conflict with, the interest or reputation of the Tribe, including conduct which is directly or indirectly disloyal, disruptive, competitive, or damaging to the Tribe.

7.   Conflicts of interest: Employees should be aware of circumstances that may create a conflict of interest in their employment with the Tribe. Conflicts include when an employee uses, or appears to use their position for personal gain for themselves, immediate family members, or persons with whom they have a business relationship, which would include, but not limited to, the selection, award or administration of contracts. All potential conflicts of interest should be reported to the Finance Department, prior to the beginning of the procurement process. Additionally, conflicts of interest must be disclosed to the funding agency in accordance with Federal Financial Reporting requirements.

PROCUREMENT
POLICIES AND PROCEDURES

B. **Ordering of Goods and Services Procedures**

1. On an annual basis, the Property and Receiving/Procurement Department will negotiate competitive prices for goods commonly ordered (e.g. gas, office supplies, etc.). The Property and Receiving/Procurement Department, along with the Finance Department, must communicate the selected vendors to the programs to ensure these items are ordered through the selected vendor. The Property and Receiving/Procurement Department must apply adequate due diligence, in compliance with this policy and the stated thresholds, when selecting preferred vendors, and this process must be documented in accordance with this policy.

2. Purchase Requests:

    a. Requestors will manually prepare a PO to buy routine goods/services.

        i. Blank, pre-numbered POs are stored in a restricted area in the Accounts Payable Department.

        ii. Requestors must physically check-out the required number of POs, and sign the PO Log Book as evidence of receipt.

        iii. The requestor is responsible for completing the information on the PO, including a description of the purchase, when it needs to arrive, quantity and price, a copy of the budget cuff, and any other pertinent information, prior to obtaining the required approvals.

    b. The PO serves as communication between the requesting program, various approvers and the Administrative Officer. It is the responsibility of the requestor to include all required information and attach all supporting documentation to the PO to receive the goods/services by the date needed. Certain information on all POs will be the same. The "ship to" information on all packages should be to the Property and Receiving/Procurement Department, who will document receipt of the goods and will properly dispense the received goods, as described in section F below.

    c. *Blanket Purchase Orders*: Blanket purchases processed through a BPO, may only be utilized on a monthly basis, to ensure the BPO is in line with the budget cuff.

PROCUREMENT
POLICIES AND PROCEDURES

d. *Preference*: The Tribe is required to document the steps to ensure that a contract for goods/services is awarded to a qualified Indian contractor, if one is available. The Tribe must also document the steps taken to ensure compliance with the federal procurement regulation §200.321 discussed in the policy above for small and minority businesses, women's business enterprises, and labor surplus area firms. The Program Director, Administrative Officer, or designee, must obtain any necessary support to prove the vendor is truly in a preferred category, and support must be maintained with the approved PO.

  i. The Tribe must take all necessary affirmative steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used when possible. Affirmative steps must include:

   ◆ Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

   ◆ Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources;

   ◆ Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;

   ◆ Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and,

   ◆ Requiring the prime contractor, if subcontracts are to be allowed, to follow the affirmative steps listed above.

e. *Sole Source Procurement*: Goods/services available through only one vendor will be purchased with the same standards and due diligence as all other purchases. The requestor will always attempt to locate additional sources of attaining the product or service. At such time as it is determined that an item is sole source, it will be taken into consideration whether the item is necessary or can be substituted. When additional or alternative sources are not

PROCUREMENT
POLICIES AND PROCEDURES

available, the Program Director or Administrative Officer will sole source the purchase. Sole source awards will be re-evaluated each time a purchase order is submitted to determine if another source has been developed. The evaluation will be documented on the Sole Source Justification form. The requestor must document the criteria met on the Sole Source Justification form to justify why the purchase qualifies as sole source and which federal exception applies. This additional information must be documented before PO approvals can be obtained.

f.   *Emergency Purchases*: Emergency purchases will be made by the department in need. Due diligence must be used in determining the basis for the emergency procurement and the selection of the particular vendor. As soon as possible after the purchase is made (typically within 24 hours), a properly completed PO must be created. Additional documentation on the PO must include the reason for the emergency purchase, and all required approvals. The retrospective approvals must still follow the authorization limits listed below. Lack of adequate planning and timing is not considered an emergency.

3.   Authorization Limits:

Approvals and designated authorization limits depend on the amount and type (i.e. good or service) of the purchase. This section does not authorize any person to execute a contract. Contracts require additional approvals to ensure they are appropriate and accounted for. The authority to sign contracts is restricted to the Program Director, after obtaining approval from Tribal Council via a motion to approve. Any required supplemental forms (RFQ, RFP, etc.) must be attached with the PO for approval. POs must follow the authorization thresholds below:

a.   All purchases: The requesting Program Director, Contract Representative, and Administrative Officer, or designee, must approve all POs, regardless of the amount or type.

i.   *Program Director* – The Program Director's review/approval serves as documentation of the "technical review" ensuring the purpose and necessity of the purchase and whether it meets the needs of the Tribe. Program Directors are responsible for ensuring budget cuffs are submitted with the PO and purchases do not exceed

PROCUREMENT
POLICIES AND PROCEDURES

budgetary limits. Additionally, the Program Director should ensure that the general ledger coding is accurate, and, if the purchase is being coded to a grant fund, that it meets the compliance requirements of the grant.

ii. *Contract Representative* –The Contract Representative's review and approval must consist of the following:

- Consult with the Property and Receiving/Procurement Department to ensure purchases related office supplies, food and beverage, information technology software and equipment, and goods related to plant operations or facilities are purchased using the approved vendors.

- Document that the vendor has a business license, as required by the Tribe's Code of Justice, Ordinance No. 323-14. If a business license is not required, documentation of the exemption should be noted on the PO.

- Reconcile the detailed trial balance to the budget cuff, and compare the paid invoices and POs to make sure the purchase does not exceed the budget.

iii. *Administrative Officer* – The Administrative Officer reviews all POs to determine if documentation provided with the PO is in line with policies and procedures and finance accounting requirements. This includes ensuring that adequate funding is budgeted by reviewing the budget cuff documentation submitted by the Program Director. The Administrative Officer will also review to ensure that if the purchase is being coded to a grant fund, that it meets the compliance requirements of the grant, including debarment and allowable costs. The Administrative Officer must also review the bank account balance to ensure the current funds support the purchase.

b. Goods: In addition to the authorization limits required above, the following authorization limits are required for goods purchased.

**PROCUREMENT
POLICIES AND PROCEDURES**

      i.   *Purchases greater than $500:* If the purchase is over $500, an additional approval by the Property and Receiving/Procurement Department must be on the PO. The Property and Receiving/Procurement Department is responsible for assessing the need of the requested item and determining whether current inventory on-hand could be substituted for the new purchase and for assessing if items meet the requirements for capitalization. Additionally, the Property and Receiving/Procurement Department will assess the POs to identify opportunities for grouping purchases for better pricing. Refer to the Property and Receiving Policies and Procedures for further information.

      ii.   *Purchases greater than $3,000:* If the purchase is over $3,000, the Administrative Officer will coordinate obtaining an additional approval from the Executive Director and Chief Finance Officer, or designees.

      iii.   *Purchases greater than $20,000:* If the purchase is over $20,000, the Administrative Officer will coordinate obtaining an additional approval from the Tribal Committee.

      iv.   *Purchases greater than $50,000:* If the purchase is over $50,000, the Administrative Officer will coordinate obtaining an additional approval from the Tribal Council.

c.   Services: In addition to the authorization limits required above, the following authorization limits are required for services purchased.

      i.   *Purchases greater than $800:* If the purchase is over $800, additional approvals are required from the Property and Receiving/Procurement Department, Executive Director, Chief Finance Officer, Tribal Committee and Tribal Council.

d.   Technology: If the purchases is for goods and services related to information technology, the request must first be reviewed and approved by the IT Department. The IT Department is responsible for reviewing the PO to determine if the purchase is compatible with the Tribe's systems, and will provide the requesting program

PROCUREMENT
POLICIES AND PROCEDURES

with a list of specifications and recommended vendors for the purchase.

e.   Change Orders: Change order additions (i.e. increases to previously approved POs) would be subject to the above approval requirements on the final purchase price. The PO should be amended and any additional level of approval(s) should be obtained.

i.   The Tribe must maintain documentation of the reason for the change order. This must include any increase in the original scope of work or unexpected circumstances which were not known at the time of the original requisition.

ii.   If a change order increases the payment to the vendor to be over the original solicitation requirement threshold, the change order must be prepared in accordance with the due diligence required by the new threshold. (i.e. if the original purchase was for $140,000 and the change order was for $11,000, the new threshold would be *Purchases $150,000 and above – RFP*. In this instance, the Tribe does not have to re-perform the entire RFP process; however, they must document their independent estimate of the increase prior to acceptance from the vendor).

f.   Approver Designees: In the absence of a required authorizing employee, the PO should either be approved by the person's designee (which must be in writing and submitted with the PO to the Contract Representative to maintain) or by the next level of approver.

4.   Reviews and Approvals:

a.   Approval Process: The approver must review the description of goods/services requested within, as well as the amounts, the supporting documentation, and the general ledger account codes used. If the approver identifies any necessary changes, he/she must return the PO to the requesting program to address the changes needed before approval will be processed.

b.   Routing Process: As long as the Administrative Officer has deemed that adequate budgeted amounts are available for PO

Standing Rock Sioux Tribe

PROCUREMENT
POLICIES AND PROCEDURES

processing, the PO will continue through the approval process as described above.

    i.   Date stamps are required throughout the routing process on the PO to document the following:

    ii.   The date the PO was provided to the Administrative Officer.

    iii.   The date the Contract Representative reviewed the PO.

    iv.   The date the PO was checked back into Accounts Payable Department for processing.

    c.   <u>Finalize PO</u>: The Contract Representative will alert the requesting program when the PO has obtained all required approvals. The Program Director, or designee, will pick up the PO from the mailboxes in the Finance Department, and proceed with ordering the approved goods/services.

    5.   <u>Purchase Orders</u>:

    a.   The finalized POs must contain the following information:

    i.   PO Number

    ii.   Ship to address

    iii.   Bill to address

    iv.   Vendor number, name and address

    v.   Quote No

    vi.   Quote By

    vii.   Vendor Phone

    viii.   Vendor Fax

    ix.   Date of Order

    x.   Delivery date desired

**PROCUREMENT
POLICIES AND PROCEDURES**

       xi.   Terms

       xii.   Quantity

       xiii.   Unit

       xiv.   Description

       xv.   Unit Price

       xvi.   Total

       xvii.   Program

       xviii. Account Number

       xix.   Finance Department Official Approval

       xx.   Receiving Section

b.   Once the PO has been reviewed to ensure all information is included by the Contract Representative, the Program Director and the Property and Receiving/Procurement Department are notified that the PO is completed and ready for pick-up via the mailboxes in the Finance Department. Multiple copies are disbursed according to the following:

       i.   *White copy* – sent to the vendor and a copy maintained by the Program.

       ii.   *Gold copy* – sent to the Accounts Payable Department

       iii.   *Green copy* – sent to the Property and Receiving/ Procurement Department

c.   POs may be mailed or electronically sent to the vendor by the program. In situations where the PO does not contain enough detail, the program will send supporting documentation.

d.   <u>Voided POs</u>: If the need to void a PO is identified, the Program Director, or designee, must return the voided PO to Accounting Department and sign the PO Log Book indicating that the PO was voided.

PROCUREMENT
POLICIES AND PROCEDURES

e. <u>Review of Open POs</u>: On a monthly basis, the Accounts Payable Department will review the PO Log Book and gold copies of the POs to determine any POs outstanding greater than 60 days to ascertain that circumstances have not occurred that would void the PO.

f. <u>BPOs</u>: BPOs are not to exceed the budgetary limits within one month. BPOs will always have an upper limit on the total quantities and/or dollars approved and will have a finite timeframe during which purchases may be made. This period cannot exceed one month, if the contract extends over one year, a new BPO must be created for each subsequent year until the contract has been fulfilled. Purchases made beyond the limits specified in the BPO will be considered unauthorized. Contract Representatives are responsible for monitoring amounts available and the related budget for the use of the BPO.

C. **Solicitation Procedures**

1. *Micro-purchases*: In accordance with the Uniform Guidance detailed in the policy, to the extent practical, all micro-purchases, which the Tribe defines as purchases under $500 (services under $800), should be distributed equally amongst qualified suppliers. Micro-purchases must go through the same approval process as all other purchases.

2. *Purchases between $500.01 to $149,999.99 – RFQ*: Three bids/quotes are required for all purchases between $500.01 ($800.01 for services) and $149,999.99. An RFQ form must be completed for all purchases in this threshold by the employee who is authorized to solicit bids to document the bids/quotes received.

   a. *Purchases $500.01 ($800.01 for services) to $50,000–* These purchases require price check documentation of at least three vendors. These price checks can be obtained through various methods including online research, etc. Any support for the three quotes, such as online printouts, documented name and information from the vendor, etc. must be documented on the RFQ form.

   b. *Purchases $50,000.01 to $149,999.99 –* These purchases require three written quotes. Written quotes can be obtained utilizing the most efficient means possible including obtaining a quote

PROCUREMENT
POLICIES AND PROCEDURES

developed and submitted by the vendor. The three written quotes should be attached to the completed RFQ form, noting the specifications required such as the physical, technical, or functional characteristics; or the nature of the needed product, service, or construction item.

c.   The RFQ form should provide justification for the vendor selected. Subject to compliance with the Tribe's preference requirements, selection criteria such as quality, healthcare expertise, ability to meet delivery requirements and urgent needs should be utilized first. Secondary consideration should be given to the lower cost quote.

d.   The RFQ form, along with any supporting documentation obtained, must be attached to the PO for documented approval.

3.   *Purchases $150,000 and above – RFP*: The RFP form must be completed for any purchases for goods/services exceeding $150,000, or for goods/services which are technical in nature. The Program Director will identify the RFP team consisting of key employees or Tribal Council members who have expertise and/or a developed understanding of the business need and can provide value in the evaluation.

a.   *Plan for the RFP*: The following should be considered, as applicable, in the RFP planning process:

i.   *Define the Purpose and Timeframes.* The requesting program should meet and draft their understanding of the business need, expected result and type of solution desired (new or replacement, renewal etc.). If the purpose or intent is not well defined (i.e. not a tangible product with specific specifications) the purpose should define the results required. Target dates must be established, and adequate time built in to produce a quality RFP; unless urgency of the need requires otherwise. Target dates should include the development of the RFP timeframe, as well as the expected timeframes for the product or service to be delivered. If the RFP is for a project or service, target dates throughout the expected delivery timeframe should be clearly defined. The purpose and timeframes agreed upon by the program will be used in the final RFP.

PROCUREMENT
POLICIES AND PROCEDURES

ii.   _Define the Requirements._ Once the purpose and timeframes are established, the program should develop specific requirements that will be outlined in the RFP.

iii.   _Scope of Work._ This describes the work to be done and specifies the goods/services involved.

iv.   _Location of Work._ This describes where the work is to be performed.

v.   _Period of Performance._ This specifies the allowable time for projects, such as start and finish time, number of hours that can be billed per week or month, and anything else that relates to scheduling.

vi.   _Deliverables Schedule._ This describes the program's expected deliverables and the respective deadlines.

vii.   _Applicable Standards._ This describes any industry specific standards that need to be adhered to in fulfilling the contract.

viii. _Acceptance Criteria._ This specifies how the buyer or receiver of goods will determine if the product or service is acceptable, usually with objective criteria.

ix.   _Special Requirements._ This specifies any special hardware or software, specialized workforce requirements, such as degrees or certifications for personnel, travel requirements, and anything else not covered in other sections.

x.   _Type of Contract/Payment Schedule_. This specifies the type of contract and how payments are applied.

xi.   _Define the Evaluation Criteria_. Evaluation criteria for each of the requirements should be clearly defined to provide a mechanism for making easy comparisons between the respondents and their proposed solutions. A weighting scale for each of the criteria should be developed to help assist in the final evaluation process. The criteria and weight assigned should be documented on the RFP Evaluation form.

Standing Rock Sioux Tribe

PROCUREMENT
POLICIES AND PROCEDURES

b.   *Draft the RFP.* Once all elements of the RFP related to the purpose, timeframe, requirements, and evaluation have been decided, the Program Director making the purchase is responsible for crafting the final RFP draft. The Finance Department can be used as a resource in assisting with this process.

c.   *Format of the RFP.* The minimum format for the RFP shall include the following, in writing, except when the urgency of the requirement states otherwise. Other possible aspects to an RFP can be included, as applicable.

   i.   *Purpose.* A brief description of the purpose or intent of the RFP; including the reason the Tribe needs to contract for the specific goods or services.

   ii.   *Introduction and Background.* This section will include a brief summary of the Tribe and requesting program.

   iii.   *Confidentiality.* A description of the confidentiality requirements to be upheld during the RFP process.

   iv.   *Inquiries.* A brief description of the process for bidders to follow in the event that they have inquiries regarding the RFP.

   v.   *Signature of Proposals.* A statement of the required authorizing signatures for the RFP.

   vi.   *Submission of Proposals.* A description of the method and requirements for submitting the proposal.

   vii.   *Bidder's Qualifications.* A description of the bidder information that is required to be submitted with the proposal.

   viii.   *Evaluation of Proposals.* A description of the criteria that will be utilized during the proposal evaluation process.

   ix.   *Withdrawal.* A description of the process of withdrawing a proposal submitted.

d.   *Review the RFP draft.* The draft RFP should be reviewed by the requesting RFP team and a discussion of any changes needed

PROCUREMENT
POLICIES AND PROCEDURES

should occur. If the RFP is for a large and/or complex product or service, the requesting program can consider having an individual, or group of individuals, external to the program and the RFP team, review the RFP. The external review could provide a different perspective and feedback to the requesting program.

e. *Finalize the RFP.* The final RFP should be reviewed by the requesting Program Director prior to solicitation. Evidence of the final review and approval should be documented by signature and date of all RFP team members on a cover sheet. The cover sheet will be retained with the RFP information.

f. *Advertise the RFP.* The program may choose to solicit bids via advertisement through any applicable forms of communication (facsimile, mail, electronic mail, or hand delivery), as appropriate. Whether or not to publicly advertise an RFP will be decided by the Program on a case by case basis.

    i. Only the Program Director, or designee, has the authority to discuss the solicitation with a prospective bidder after it has been publicized, and they shall furnish identical information to all prospective bidders.

    ii. Amendments or cancellation of the solicitation shall be made only by the Program Director.

    iii. The Program Director shall be responsible for preparing the final acquisition planning schedule, which tracks the status of the bid solicitation process, and providing these details to the project team.

g. *Proposal Evaluations.* All proposals will be collected and held at the designated program until the opening time. The time and date of each proposal is received should be documented on the front of the proposal documentation. At a minimum, two people from the RFP team should be present for the bid opening and proposal evaluation process. Regarding the bid opening, the following information will be documented and stored in the procurement files:

    i. All people present at the time of the opening;

    ii. Vendor's names;

Standing Rock Sioux Tribe

PROCUREMENT
POLICIES AND PROCEDURES

      iii.   Prices of each bid;

      iv.   Any special conditions, qualifications or expectations for the scope of work;

      v.   The signature of each person present; and,

      vi.   Documentation of the point system that was utilized in the evaluation if the lowest price not chosen.

h.   *Insufficient Bidders*:

      i.   <u>No Responses Received</u> – If no responses are received, the requesting Program Director will try and determine why vendors chose not to respond. At the discretion of the program, the RFP may be amended or redefined.

      ii.   <u>Insufficient Responses</u> – In situations where responding vendors have provided proposals that are below the Tribe's qualifying criteria, the Tribe will reject all proposals. The program will assess the reason for the insufficient response and determine if the RFP may be amended or redefined.

D.   Award Procedures

1.   Vendors will be notified of awards according to the following:

      a.   Awards *with* a written contract – The Program Director, or designee, will verbally notify the vendor. The program will obtain the contract from the vendor, if they have one, and get it reviewed and approved by Tribal Council. If the vendor does not have a contract, the Program Director will work with in-house legal counsel to generate an appropriate contract for the Tribe and the vendor to sign.

      b.   Awards *without* a written contract – The Program Director or designee will verbally notify the vendor and document the notice of award discussion with the PO.

2.   Required documentation: The following items should be filed with the award of the proposal/contract and/or PO:

      a.   Abstract of summary of bids;

PROCUREMENT
POLICIES AND PROCEDURES

  b. Negotiation documentation;

  c. Telephone or verbal record;

  d. Opening of bid data;

  e. Documentation of compliance with Indian Preference requirements;

  f. Procurement source information;

  g. Required bid; and, if applicable,

  h. Copy of contract for the goods/services.

E. **Contracts Procedures**

1. Contracts are required when there are negotiated terms, or the good/service requires long-term engagement or recurring contact with the Tribe. Whenever possible, the Tribe should utilize contracts for services to be purchased, regardless of the dollar amount, to ensure that the Tribe can seek remediation in the event the service is not performed.

2. *Contract Initiation*: The vendor's contract will be used in most cases. The Program Director, or designee, is responsible for the initiation of the contract and for coordinating with the vendor to ensure proper due diligence and adequate reviews occur. In the contract or agreement, the standards of performance, frequency of performance, and recommendations for damages or steps to be taken if the contractor fails to perform are usually outlined.

3. In accordance with federal procurement regulation §200.318 *General Procurement Standards,* the Tribe must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

  a. The Tribe is encouraged to the use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to

PROCUREMENT
POLICIES AND PROCEDURES

ensure that its essential function is provided at the overall lower cost.

b.   The Tribe may use a time and materials type contract only after determination that no other contract is suitable, and if the contract includes a ceiling price that the contract exceeds at its own risk.

c.   *Suspension and debarment:* For contracts related to non-ISDEA federally funded contracts and grants, the Tribe is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred (including, but not limited to, debarment under the Generic Drug Enforcement Act), or convicted of any offense defined in 42 U.S.C. Section l320a-7, and that each party, its employees and independent contractors are not otherwise ineligible for participation in federal healthcare programs.

d.   The Administrative Officer, or designee, must ensure that a clause related to suspension and debarment is included in all contracts financed by non-ISDEA federal assistance funds. The program requesting the purchase is required to check for suspension and debarment and maintain evidence to support that the check was completed. In addition, the Program Director, or designee, will perform and document one of the following verification steps:

    i.   Checking the Excluded Parties List System (EPLS) maintained by the GSA available at https://www.sam.gov/portal/public/SAM/); or,

    ii.   Collecting a certification from the entity.

4.   *Contract Routing/Processing*: A contract checklist including the vendor, program, dollar amount, and all the required approvers will be attached to the contract for routing/processing. The Administrative Officer is responsible for obtaining the approvals and documenting the approvals on the contract checklist. After all appropriate parties have signed the contract, the fully executed contract and contract checklist should be attached to the PO and maintained by the Program Director, and a copy will be sent to the Contract Representative and Accounts Payable Department. All POs for purchases of goods/services under the contract must go through the required PO process, as stated above, prior to contract execution. The contract, PO, receiving documentation, and invoice will be

PROCUREMENT
POLICIES AND PROCEDURES

reconciled during the accounts payable process to ensure accuracy of the contract payout. Refer to the Accounts Payable Policies and Procedures for further information.

5. *File Retention*: Completed approvals must be retained by the Program Director to track deliverables and contract requirements in the appropriate contract files. Copies are also maintained in the Finance Department, Accounts Payable Department, Contracting Office, and with the Administrative Officer to track. These include, but are not limited to, the following:

    a. Fully executed contract and all contract documentation including amendments;

    b. Documentation of the notice of award;

    c. Related RFP or RFQ documentation;

    d. Bid detail and analysis of bids received;

    e. Documentation of compliance with preference requirements;

    f. Davis-Bacon Wage Rates (if applicable); and,

    g. Other pre-award reviews or documentation (if applicable).

6. *Expired Contracts*: All expired contracts between the Tribe and outside entities with whom the Tribe desires to continue to do business must be subject to the same criteria as new contracts. Contracts should be renegotiated prior to expiration, when possible.

7. *Contract Administration*: The majority of contract administration duties will be delegated to, and performed by, the Program Director, or designee, responsible for the contracted goods/services. Contract administration responsibilities include:

    a. Processing all requests for changes or modifications;

    b. Monitoring contractor performance and compliance;

    c. Ensuring completion of the work;

    d. Reviewing invoices for accuracy;

PROCUREMENT
POLICIES AND PROCEDURES

    e.   Submitting contract documents and invoices to the Accounts Payable Department for payment;

    f.   Resolving problems encountered during performance;

    g.   Contract close-out; and,

    i.   All renewal actions, if applicable.

F.   **Receiving Goods and Services Procedures**

1.   *Receiving Goods*: All deliveries of sensitive equipment (i.e. computers, other technology items, etc.) and non-sensitive purchases over $500 will be made to the Property and Receiving/Procurement Department. Special arrangements may be made for non-sensitive goods under $500 to be delivered directly to the requesting program when circumstances warrant. This is usually done when the item is extremely large or heavy and is drop shipped. In these instances, an individual other than the purchaser must be present for physical inspection and receipt of the items upon delivery.

2.   *Inspection of Goods*: The Property and Receiving/Procurement Department will inspect all goods received, unless received directly by the requesting program and they cannot be present at that time. Depending upon the specialization or technical expertise needed to inspect the particular goods, the Property and Receiving/Procurement Department, or program employee separate from the purchaser, will determine if it is practical to inspect the goods with the assistance of the requesting program or another technical expert.

3.   *Packaging Requirements*: At a minimum, all packing, shipping, and correspondence packages or containers received should have the following information on or with them:

    a.   Item description;

    b.   Manufacturer (or brand);

    c.   PO number; and,

    d.   Shipment number.

Any materials received without sufficient information to verify the goods are subject to return to the vendor at the vendor's expense.

PROCUREMENT
POLICIES AND PROCEDURES

4. *Immediate Receiving Procedures*: Upon presentation of any item, but before acceptance from the carrier, the following will be performed by the Property and Receiving/Procurement Department, or the program:

   a. Check the bill of lading for the correct delivery point;

   b. Verify the number of containers with the bill of lading;

   c. Examine containers for exterior damage;

   d. Note on the bill of lading any discrepancy (i.e., missing containers, damage, etc.);

   e. Sign and date the bill of lading; and,

   f. Retain a copy of the bill of lading.

5. *Notification of Receipt*: If the goods are received in the Property and Receiving/Procurement Department, within 24 hours after physical inspection, the Property and Receiving/Procurement Department will notify the Program Director of the requesting program that goods have been received. An email will suffice as proper notification. The Property and Receiving/Procurement Department will coordinate delivery or pick-up of goods with the program.

6. *Receiving Services*: Services are received directly by the requestor, and it is the Program Director's responsibility to inform the Finance, Accounts Payable, and Property and Receiving/Procurement Departments when the services have been rendered and the vendor is allowed to be paid. The Program Director's signature on the invoice indicates that a service has been received and is ready for payment.

G.   Returning Goods Procedures

1. Goods may be returned to a vendor for any number of reasons, including but not limited to, the following:

   a. Incorrect items were shipped;

   b. Goods shipped were unauthorized for purchase;

   c. Goods were physically damaged on receipt;

PROCUREMENT
POLICIES AND PROCEDURES

    d.   Incorrect quantity was shipped; or,

    e.   Goods were otherwise nonconforming under the terms of the transaction or applicable law.

2.   If an item meets the above criteria, the Program Director must notify the Property and Receiving/Procurement Department of the request to return. The Property and Receiving/Procurement Department is responsible for documenting the reason for the return and informing the Accounts Payable Department of the expected credit. The following documentation should be considered for the return:

    a.   PO number;

    b.   Returned by – The employee's name and work address;

    c.   Returned to – The vendor's name and address;

    d.   Ship to address –The vendors address for returning goods if different from the previous vendor address;

    e.   Vendor contact – The name of the vendor's representative who facilitated the return;

    f.   Action to be taken by the vendor – The action agreed to prior to the return;

    g.   Vendor authorization number – The number assigned by the vendor for this returned good, if applicable;

    h.   Invoice number;

    i.   Order number;

    j.   Date item received;

    k.   Today's date;

    l.   General ledger number;

    m.   Description of item;

    n.   Vendor's part/catalog number;

PROCUREMENT
POLICIES AND PROCEDURES

o.   Quantity received and returned;

p.   Unit price;

q.   Extension – Price per unit times the quantity of units being returned;

r.   Comments – Any comments the preparer deems necessary;

s.   Subtotal – The total of the extension in the extension column;

t.   Shipping/freight – shipping costs incurred to acquire goods from the vendor;

u.   Total – Subtotal plus shipping costs;

v.   Reason for rejection;

w.   Shipped via – Carrier to be used to return the goods;

x.   F.O.B. – Destination or origin point;

y.   Prepared by – the individual responsible for initiating the return; and,

z.   Authorized by – signature of authorizing individual, typically Finance Department.

3.   If the related PO has not been paid and closed out, the return will need to be documented on the PO.

4.   Regardless of where the rejected good is identified, all returns will be sent through the Property and Receiving/Procurement Department for authorization. After approval, the Property and Receiving/Procurement Department will contact the vendor regarding replacement or credit and return instructions.

5.   The Property and Receiving/Procurement Department is responsible for communicating the return as follows:

a.   *Vendor's Accounts Receivable* – To the vendor's Accounts Receivable Department to officially notify them of the goods being returned and to request credit or other action.

PROCUREMENT
POLICIES AND PROCEDURES

b. *Accounts Payable Department* – To inform Accounts Payable immediately after the goods are returned to adjust payments to the vendor and avoid paying for goods that have been returned.

c. *Contract Representative* – To ensure documentation is kept with the PO.

STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5/18/1983	PROCEDURE NO.: III-A-1.1
	DATE REVISED: TEST	PAGE NO.: 12

SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-A-1.1b
Blanket Purchase Order

PURCHASE ORDER

P.O. NO _____   Check No. (s): _____

Standing Rock Sioux Tribe
P.O. BOX D
FORT YATES, NORTH DAKOTA 58538

PROGRAM___XXXXXXX-IDC_____ ACCOUNT NO: XXXX 50530- Fuel Costs _____ DATE: XX/XX/XXXX

VENDOR: (NAME AND ADDRESS)   SHIPTO: (NAME AND ADDRESS)
   XXXX XXXXXX
    XX XXX XXX
    XXXX XXXXX, XX XXXXX
Customer Account #

Quantity	Articles or Services	Unit Price	Total
	BLANKET PURCHASE ORDER REQUEST		
	List month for which PO is active		
	List who is authorized to purchase goods		
	**License Plate # of Vehicle on receipts for fuel/gas		
	**Attach agenda if for food, if food is an allowable expense		
	AMOUNT NOT TO EXCEED		$ XXX.XX
	*If request exceed $3,000 CFO & Chairman MUST sign		

NOTE: Send certified invoice with yellow copy of purchase
order for payment to Tribal Finance Office

TOTAL _____

Requested By: _____   Signature: _____
        (Director)   Authorized Officer

                                Signature: _____
                                    Finance Officer

SAMPLE ACQUISITION MANAGEMENT RFQ

Key: Sample Language Bolded and Highlighted with yellow.

1.0   SUPPLIES OR SERVICES AND PRICES

1.1   GENERAL DESCRIPTION

The contractor shall perform the effort required by this Task Order on a Firm Fixed Price/Time and Materials/Labor Hour basis. The work shall be performed in accordance with all sections of this Task Order and the offeror's BPA **GS-XX-XXXXX** awarded under Schedule 874 for Acquisition Management Services.

1.2   SERVICES AND PRICES/COSTS

The following abbreviations are used in this price schedule:

CLIN - Contract Line Item Number
T&M/LH – Time & Materials/Labor Hour if utilizing this include Ceiling (NTE)
FFP – Firm Fixed Price
NTE – Not To Exceed

1.2.1 CLINS

Note: If using both ARRA and Non-ARRA funds use separate CLINs for each type of funding

CL	Description Base Period	Quantity	Unit	Total Price
000	Acquisition Management Services	1	Lot	$
000	ARRA services			

or

Labor Category	Hours	Hourly Rate	
Contractor to quote.			
TOTAL HOURS			

1.2.2 Option Period

Labor Category	Hours	Hourly Rate	
Contractor to quote.			
TOTAL HOURS			

1.2.3 Travel

Travel			
Contractor to quote.			
NTE Amount			

NTE estimate of Travel to be reimbursed in accordance with FAR 31.205-46..

GRAND TOTAL CLINS: $_____

2.0   DESCRIPTION/SPECIFICATIONS/STATEMENT OF WORK

2.1   PURPOSE

The purpose of this BPA Task Order is to obtain acquisition support services to **[Insert the purpose of the order here.]**

2.2   BACKGROUND

[Provide a synopsis of the ordering organization's mission, type of work as needed.]

2.3   SCOPE

The scope of this requirement is to provide acquisition support services to **[Insert language to describe the scope of work to be performed under the order. Note: A description of the scope is to be high level, but DO NOT just repeat the scope of the BPA. In this section, talk about the mission and what this support will do (e.g. if the work is to support American Recovery and Reinvestment Act (ARRA), in whole or in part, indicate this). Use more detail in the task section below.]**

2.4   TASKS

The Contractor shall provide qualified personnel for **[Insert scope statement here.]**
Tasks must fit within the scope of the Acquisition Management Support Services BPA[s], which is copied below for convenience:
- acquisition planning assistance, including market research and recommending procurement strategy;
- acquisition document development, including cost/price estimates, quality assurance surveillance plans, statements of work, statements of objectives, synopses, solicitations, price negotiation memoranda, source selection plans, etc.;
- expert assistance in supporting proposal and quote evaluations, including price/cost analysis or technical proposal and quote analysis;

- contract administration support services, including assistance with reviewing Contractor performance, developing contract modifications, and investigating reports of contract discrepancies;
- contract close-out assistance;
- drafting policy or procedure documents for government review;
- competitive sourcing support, including OMB Circular A-76 studies, strategic sourcing studies, privatization studies, public-private partnerships, and Federal Activities Inventory Reform (FAIR) Act studies.

2.4.1 Task 1 –Acquisition Planning Assistance

- **Subtask 1 - Monthly Progress Meeting & Reporting**
  The Contractor shall develop and submit Monthly Progress Reports to the COR and Task Order Contracting Officer for review at the Monthly Progress Meetings. The Monthly Progress Reports shall include a summary of activities for the month, issues, and goals for the next month. The Monthly Progress Reports shall summarize the Contractor's accomplishments during the previous month, planned work during the upcoming month and any significant problems or issues requiring resolution, along with proposed corrective actions.   The Contractor shall deliver these reports to all appropriate parties identified here. The Monthly Progress Reports shall include, at a minimum, the following information:

- **BPA number**

- **Task Order Number**

- **Project Activity for each Project**

- **Project Manager**

- **Accounting Control Transaction (ACT) number**

- **Reporting period**

- **Brief task description**

- **For each employee: name, skill level, regular and overtime hours worked (denoting on or off site), and cumulative regular and overtime hours worked along with the following statement, "I certify to the best of my knowledge and belief that the above named employee(s) worked the hours shown at the skill levels indicated." The signature and date of the Contractor Program Manager of his/her designee shall directly follow the above statement**

- **A narrative review of work accomplished during the reporting period and significant events**

- **Deliverable Status**

- **Problem areas and task risks**

- **Personnel actions for the period (separations, labor category changes, recruitments)**

- **Anticipated activity for the next reporting period**

- **Description of any travel or unique services provided**

2.4.2 Task 2 –Development of Acquisition Related Documentation

2.4.3 Task 3 – [Create Task Name or State what the contractor will be performing or developing]

- **Subtask 1 – Acquisition Planning Phase**
- **Subtask 2 – Contract Administration Phase**

As a general rule, the contractor shall ensure that all support is compliant with applicable Federal Regulations and Guidelines. **[Insert any other task order scope statement here.]**

Note: For a Firm Fixed Price (FFP) task order, you may need to provided specific details about the above deliverables in terms of their expected content and purpose]

Special Instructions for Award of a Task Order

Pursuant to OFPP Policy Letter No. 93-1, After receipt and evaluation of quotes, GSA strongly recommends that ordering activities address in writing the following questions regarding conflict of interest prior to making an award of a task order, via an agency-prescribed format (memorandum to the file or D&F):

1) Can the potential contractor perform under the contract in such a way as to devise solutions or make recommendations that would influence the award of future contracts to that contractor?

2) Has the potential contractor participated in earlier work involving the same program or activity that is the subject of the present contract wherein the offeror had access to source selection or proprietary information not available to other offerors competing for the task order?

3) Will the contractor be evaluating a competitor's work?

4) Will the work under the resultant task order put the contractor in a position to influence Government decision-making, e.g., developing regulations, that will affect the contractor's current or future business?

5) Will the work under a resultant task order affect the interests of the contractor's other clients?

6) Is the potential contractor or any of its personnel who will perform services under the task order former agency officials who, while employed by the agency, personally or substantially participated in (a) the development of the requirement for, or (b) the procurement of, these services within the past two years?

Additionally, ordering activities are strongly encouraged to verify that any additional requirements pertaining to contracting for acquisition support services are met.

Due to the risks associated with contractor performance of acquisition support services, the ordering agency's Inspector General or other interested parties may select task orders for these services to be reviewed for compliance with statutory, regulatory, and policy requirements. Thus, proper documentation of the task order file (addressing the questions/issues described above), along with sufficient management and oversight of the contract, is necessary in order to protect the Government's interests.

3.0 PACKAGING AND MARKING

[Include as necessary.]

4.0 INSPECTION AND ACCEPTANCE

[Include as necessary.]

5.0 DELIVERABLES OR PERFORMANCE

5.1 PLACE OF PERFORMANCE

The place of performance is the **XXXX** located at the **XXXXX** building in Washington, D.C. at the following address:

XXXXXXXXX
1401 Constitution Ave, NW
Washington, DC 20230

5.2 PERIOD OF PERFORMANCE

The Period of Performance for Order #X is xx weeks from the date of award.

	Beginning	End
Base Period		
Option Period 1		
Option Period 2		

SAMPLE:

	Beginning	**End**
Base Period	**March 23, 2009**	**March 22, 2010**.
Option Period 1		
Option Period 2		

5.3 DELIVERABLES

The following schedule of milestones will be used by the appointed COR to monitor timely progress under this Task Order.

The following abbreviations are used in this schedule:

NLT: No Later Than
COA: Task Order Award
All references to Days: Workdays
Note. Remember to identify deliverables in the SOW and to tie to a performance schedule. For ease of ordering, enter deliverables in table below.

DELIVERABLE	SOW REFERENCE	DELIVERY DATE

SAMPLE:

DELIVERABLE	SOW REFERENCE	DELIVERY DATE
Monthly Status Report	2.4.1.	Last business day of each month
Monthly Progress Meeting Agenda	2.4.1.	Last week of each month
Monthly Progress Meeting	2.4.1.	Last week of each month
Monthly Progress Report	2.4.1.	Last business day of each month

5.3   PLACE(s) OF DELIVERY

Originals of all deliverables and correspondence shall be delivered to the GSA Contracting Officer's Representative (COR) identified in *Contract Administration Data* of this order.

Copies of all deliverables shall also be delivered to the Client Representative listed identified in the order.

5.4   NOTICE REGARDING LATE DELIVERY

The Contractor shall notify the appointed COR via as soon as it becomes apparent to the Contractor, that a scheduled delivery will be late. The Contractor shall include in the notification the rationale for late delivery, the expected date for the delivery and the project impact of the late delivery. The COR will review the new schedule and provide guidance to the Contractor. Such notification in no way limits any Government contractual rights or remedies including but not limited to termination.

6.0. CONTRACTING OFFICER AND COR ON THIS ORDER

[Indicate who the designated Contracting Officer is on this order and appointed COR.]

7.0 CONTRACT ADMINISTRATION DATA

[Indicate Point of Contact for the ordering Contract Officer, for invoices, and for the COR.]

8.0 SPECIAL CONTRACT REQUIREMENTS

[Incorporate PBS specific requirements which are not in conflict with the schedule or BPA, as applicable.]

9.0 GOVERNMENT FURNISHED EQUIPMENT

[Do not include office equipment provided to contractor staff working at a Government site.]

[Incorporate as needed per FAR 45.107 government equipment clauses; 52.245-1 and 9 as applicable.]

10.0 TASK ORDER CLAUSES

[Incorporate any necessary ordering activity specific clauses which are not in conflict with the schedule or BPA, as applicable.]

11.0 LIST OF ATTACHMENTS

[Include as necessary.]

12.0 TECHNICAL AND PRICE SUBMISSION

[Please remember to tailor the technical submissions to your particular acquisition. Remember also to indicate how the technical submissions will be evaluated.]

Technical:

- **Please include X number of resumes the Government reserves the right to require interviews of the personnel submitted. The government will notify the BPA holder**

X number of business days ahead of time with the details of the interview (i.e. site, contents etc.).
- **The government may also request references to evaluate the experience of key personnel on the project team on similar past projects.**
- **Ordering activities should require prospective contractors to include in their quote the following disclosures:**

  o Whether and to what extent the offeror has participated in earlier work involving the same program or activity that is the subject of the present contract wherein the offeror had access to source selection or proprietary information not available to other offerors competing for the task order;

  o Whether and to what extent the offeror has information in its possession that the work under the resultant task order would put the offeror in a position to influence Government decision-making, e.g., developing procurement documentations, that will affect the contractor's current or future business;

  o Whether and to what extent the offeror has any information in its possession that the work under a resultant task order affect the interests of the contractor's other clients; and

  o Whether to what extent the offeror or any of its personnel who will perform services under the task order were former agency officials who, while employed by the agency, personally or substantially participated in (a) the development of the requirement for, or (b) the procurement of, these services within the past two years.

- Indicate in quote if you are taking any exceptions to the BPA, GSA Schedule contract Request that quoter's submit a non-disclosure statement for any proposed employees. (see for sample at www.gsa.gov/mobis)
- Request that quoter's include any other technical requirements required for evaluation.

13.0 Pricing

[Please prepare a price quote which is reflective of the Tasks delineated in Section 2.3 above and which is in accordance with your BPA. Please submit in the format indicated in Section 1.2. above. Discounts are encouraged.]

14.0 Best Value Determination

[Indicate that the award will be based on a best value determination.]
[Remember to remind BPA holder's that the terms and conditions of their respective BPA and GSA Schedule contract apply to each order.]

STANDING ROCK SIOUX TRIBE
Request for Proposal (RFP) Guide & Authorization

This form must be completed and submitted to the Property & Receiving Office prior to any action being conducted for the specific project, Under no circumstances may an employee or department request formal proposals from firms, companies, or individuals without authorization.

DATE: _____

Project Name: _____Program: _____

Contact: _____Phone: _____

Intend Project Start Date (after conclusion of RFP) _____

Account's/Budget's/Index to be used: _____
Please provide details if funds are NOT available at the start of RFP:

_____
_____
_____

Estimated Project Cost: $_____ Selection Committee _____

Does this project interrelate with Tribal system (IT)? Yes/no (circle one)
If yes please explain:

_____
_____

RFP DETAILS:
Please include any documentation to this project specific verbiage on the "Intent" of the RFP; exactly what we will be seeking to achieve (one or two sentences only"; and, a "Scope of Work" which provides the proposers a guide on what the Tribe is looking to accomplish and the eventual outcome of the project. This can be from a single paragraph to several pages (please attach) depending on the project (Purchasing can assist in developing the Scope). This information is required to proceed with the RFP.

PROPERTY MANAGEMENT USE ONLY:

Received by: _____ UPDATED SYSTEM: YES/NO DATE: _____

ALL APPROVED TO ADVERTISE YES/NO

WHITE (PROPERTY) - PINK (FILE) - CANARY (PROGRAM)

Standing Rock Sioux Tribe

GRANT AND GOVERNMENT CONTRACT ADMINISTRATION POLICIES AND PROCEDURES

XX, 2018

GRANT AND GOVERNMENT CONTRACT ADMINISTRATION POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

1.0 GRANT AND GOVERNMENT CONTRACT ADMINISTRATION PURPOSE AND SCOPE	Date Issued:	
	Date Revised:	

Purpose

To provide guidelines to the Standing Rock Sioux Tribe's (the Tribe) employees and contractors to ensure that grants/government contracts (contracts) are in compliance with the policies listed below, as well as to:

◆ Establish internal controls to safeguard assets and ensure their proper use, within the grant/contract scope of work and applicable award requirements.

◆ Ensure source documentation is maintained to support the Finance Department, Contracting Office, and the program in documenting grant compliance.

◆ Monitor for proper charging of costs and any cost allocations.

◆ Provide a comparison of actual expenditures with budgeted amounts for each grant and contract.

◆ Provide regular financial compliance reviews of all grant funded programs to assess for compliance with the program standards, as well as the requirements of Federal, State and Tribal laws and grant/contract agreements, as applicable.

Scope

This policy applies to all Tribal employees and contractors who manage, handle, and have involvement with grant/contract funds on behalf of the Tribe. All individuals responsible for managing and handling grant/contract funds on behalf of the Tribe are responsible for reviewing and implementing the following policies and procedures. Each grant action must comply with the requirements set forth in the appropriate sections of the Grant and Contract Administration Policies and Procedures. Programs may elect to impose stricter controls over grant/contract funds than those required by this policy.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

2.0 GRANT AND CONTRACT ADMINISTRATION POLICIES	Date Issued:	
	Date Revised:	

A. Grant Proposals/Applications Policies

1. Program Directors, in conjunction with the Grant Management Office, are responsible for seeking out and identifying grant opportunities and preparing for the corresponding proposals/applications.

2. All grant proposals/applications must clearly document the extent of the Tribe's commitment, and must be reviewed and approved by the Grant Management Committee (GMC), Council Committee, and Tribal Council prior to applying for the grant.

3. To receive approval from the GMC, Council Committee, and Tribal Council, the Program Director must complete the Funding Request Form (See Appendix A). Grant proposals/applications must be completed in advance to have enough time to get approval from GMC, Council Committee, and Tribal Council.

4. All grant proposals/applications will utilize the indirect cost (IDC) rate through the Interior Business Center.

5. Proposed award provisions must be reviewed to ensure requirements do not conflict with the Tribe's laws, Tribal sovereignty, or the Tribe's administrative requirements or capacities. Negotiations of provisions are recommended to ensure the Tribe's best interests and ensure undue administrative or programmatic burdens are not required. The GMC should ensure legal reviews occur, when appropriate.

6. The Grant Management Office and Contracting Office are the only individuals that are allowed to submit approved grant proposals/applications.

7. Government contracts that are multi-year, do not have to complete a Funding Request Form every year while under contract.

B. Grant Funding Policies

1. The Notice of Award (NOA) must be received by the Chairman's Office.

2. The Chairman is the Authorizing Organization's Representative (AOR), and his signature on the NOA documents the Tribe's acceptance of the grant.

3. Once the NOA has been signed, the Program Director is responsible for completing the Onboarding Form (See Appendix B), to ensure all required information is documented and the grant is appropriately set up.

a. Upon the completion of the Onboarding Form, a bank account, program number, and chart of accounts will be established for the grant/government contract. The Program Director will have read only access to view the bank account and is required to monitor the account to accurately track funds.

C. Grant Administration, Monitoring and Reporting Policies

1. In accepting a grant, the Tribe is legally responsible for the funded program and for fulfilling the funding agency requirements. The Tribe is required to perform activities under the laws, regulations, terms and conditions of the grant agreement, and expend the funds provided in accordance with the specifications of the funding agency.

    a. Copies of the approved NOA must be maintained by the Grant Management Office, program, Finance Department, Contracting Office, and Administrative Officer.

2. Financial management requirements for federal grants come from federal laws, regulations, circulars, and administrative manuals. Accepting federal funds is accompanied by compliance with terms, conditions, and regulations of the grant. The Office of Management and Budget (OMB) published the Uniform Guidance, which defines standard administrative management requirements and cost principles for determining allowable and unallowable expenditures of federal dollars. Specifically, the following is contained in the Uniform Guidance:

    a. 2 CFR part 200, subpart D: "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments" (also known as the "A-102 Common Rule").

    b. 2 CFR part 200, subpart E: "Cost Principles for State, Local, and Indian Tribal Governments".

    c. 2 CFR part 200, subpart F: "Audits of States, Local Governments, and Non-Profit Organizations".

    d. Additional information and compliance information

3. In addition to federal grants, funding may also be obtained from non-federal entities or organizations such as tribal governments, State and Local governments, and private foundations.

4. The program, Contracting Office, Administrative Officer, and the Finance Department are responsible for the funded program, and must possess a working knowledge of the related agreements.

5. The program, Contracting Office, Administrative Officer, and the Finance Department, must familiarize themselves with applicable compliance provisions and ensure the Tribe has documented the design and controls for required by the Uniform Guidance areas, including:

   a. Activities Allowed/Unallowed;

   b. Allowable Costs/Cost Principles;

   c. Cash Management;

   d. Eligibility;

   e. Equipment and Real Property Management;

   f. Matching, Level of Effort, Earmarking;

   g. Period of Performance;

   h. Procurement, Suspension, and Debarment;

   i. Program Income;

   j. Reporting;

   k. Subrecipient Monitoring; and,

   l. Special Tests and Provisions.

6. The Program Director, Contracting Office, Finance Department and Administrative Officer are responsible for reviewing the required reporting information prior to submitting to the funding agency.

   a. The Finance Department is responsible for completing financial reporting required by the funding agency. Reporting must be completed per the funding agency requirements and must be submitted on time.

   b. Programs must ensure all program reporting is summited to the agency by the due date under the reporting agency requirement. See Federal Financial Reporting Policies and Procedures for more information.

   c. Copies of the financial reports and program reports must be maintained with the Grant Management Office, Finance Department, program, Contracting Office, and Administrative Officer.

Standing Rock Sioux Tribe

7.   The Finance Department is responsible for tracking all grant awards, total award utilized to date, and the award period. The Finance Department will utilize a spreadsheet, by grant, to track grant funds available and will work with programs who are at risk of losing grant funds due to a lack of utilizing the available funds within the award period.

D.   Grant Close-Out Policies

1.   All grant activity must be closed out within grantor time requirements. The program must complete the Request to Close a Program Form (See Appendix D), which will be sent to the Finance Department. The Controller will review, and Chief Finance Officer or Assistant Financial Controller will approve.

2.   Once the Request to Close a Program Form has been approved, it must be sent to the Grant Management Office, Finance Department, program, Contracting Office, and Administrative Officer.

E.   Government Contracts Policies

1.   The Program Directors, the Contracting Office, and the Finance Department are responsible for reviewing government contracts to ensure that the process has been executed according to the established procedures. The Grant Management Office, Finance Department, program, Contracting Office, and Administrative Officer must maintain copies of the contracts.

2.   Refer to the Tribe's Procurement Policies and Procedures for contract guidelines for vendor contracts.

3.0 GRANT AND GOVERNMENT CONTRACT ADMINISTRATION PROCEDURES	Date Issued:	
	Date Revised:	

A. Grant Proposals/Applications Procedures

1. Program Directors, in conjunction with the Grant Management Office, will seek out grant funding, by scanning a variety of sources including, but not limited to, the Catalog of Federal Domestic Assistance (CFDA), Grants.gov, and other government agency websites.

2. Program Directors prepare the Funding Request Form to obtain the required approvals.

3. The completed Funding Request Form must be approved by the following:

   a. The Grants Management Committee – The GMC must review the Funding Request Form and supporting documents to ensure the grant is appropriate and in-line with the Tribe's mission. The GMC will also review the Funding Request Form in detail for any required in-kind, cash contributions or match from the Tribe.

   b. The Council Committee –The Council Committee must reviews all Funding Request Forms to ensure the grant is in-line with the Tribe's mission.

   c. Tribal Council – The Tribal Council must approve all Funding Request Forms prior to being submitted.

   Every effort must be made to complete the Funding Request Form with enough time for each party listed above to perform the required reviews. Special meetings may be called to obtain approval if the deadline requires a quicker turnaround; however, it is preferred that all grants are submitted with enough time to be reviewed through the normal meeting process.

4. Once the Funding Request Form has gone through the appropriate levels of approval, the program will have either the Grant Management Office or the Contracting Office submit the grant proposal/application to the appropriate granting agency.

5. Grants/government contracts that are multi-year, do not have to go through these three levels of approval every year while under contract.

   a. The NOA received annually under the contract period must be signed by the Chairman, and sent to the Contracting Office, Program Finance Department, Administrative Officer, and the Grant Management Office.

B.   **Grant Funding Procedures**

1.   Upon receipt of the NOA, the Chairman must review and sign the NOA. Once the Chairman's approval is obtained, the NOA must be sent to the Program Director Contracting Office, Finance Department, and the Administrative Officer.

2.   To ensure the grant is set up appropriately, the Program Director is responsible for initiating the completion of the Onboarding Form. The Onboarding Form lists the steps and responsibilities of each individual.

   a.   Step 1: The Program Director must document the following with the Onboarding Form:

      i.   Indicate if the Grant/Contract is new or continuing;

      ii.   Approved Funding Request Form (if applicable);

      iii.   Current year NOA;

      iv.   Motion/Resolution from Tribal Council;

      v.   Funding Agency Budget; and,

      vi.   Budget/cuff spreadsheet.

         ▪   The budget/cuff spreadsheet must be approved by Tribal Council and must be in-line with the budget that was approved by the Funding Agency.

   b.   Step 2: The Finance Department will verify that all supporting documents were provided by the Program Director, and all of Step 1 was completed. The Finance Department will also review the budget/cuff spreadsheet to ensure it is in in-line with the budget approved by the Funding Agency. Once verified, the Finance Department will sign and give the Onboarding packet to the Controller.

   c.   Step 3: The Controller must complete the following:

      i.   If this is a new grant, the Controller will set up a program number, chart of accounts, and bank account for the grant/contract.

      ii.   The Controller will review the budget/cuff spreadsheet that was approved by Tribal Council.

       iii.   The Controller will add the required supporting documents to:

- Great Plains (GP);

- MR Report;

- Master Budget; and,

- Schedule of Expenditures of Federal Awards (SEFA)

       iv.   The Controller will sign and date the form as evidence of completing Step 3.

d.   Step 4: The CFO, or the Assistant Finance Officer (AFO) as back-up, will review the Onboarding Form, supporting documentation and the documentation supporting the prior steps, to ensure all necessary information has been completed. The Assistance Finance Officer may serve as back-up for the CFO.

       i.   Once the CFO has reviewed the Onboarding Form, they will assign a bank account to the program number and name provided above, and transfer funds from the Master Account to the grant/contract account created by the Controller.

       ii.   The CFO will also assign READ ONLY access to the online bank account for the Program Directors.

       iii.   The CFO will sign and date the form as evidence of completing step 4.

e.   Step 5: The Finance Department will send the completed Onboarding Form, along with supporting documents to the following:

       i.   CFO;

       ii.   Controller;

       iii.   AFO;

       iv.   Contracting Office;

       v.   Program;

       vi.   Grant Management Office;

       vii.   Administrative Officer;

       viii.   Property and Receiving Department;

       ix.   Payroll;

       x.   Account Receivable Manager;

       xi.   Records Manager; and,

       xii.   Finance Department;

f.   After copies have been sent to all the required individuals, the Contract Representative will sign, date, and file the Onboarding Form and supporting documents in the Master File for the grant.

g.   The Finance Department will then add the budget to Microsoft GP.

C.   **Grant Administration, Monitoring and Reporting Procedures**

1.   The Program Director, Contracting Office, Administrative Officer, and the Finance Department are responsible for ensuring the Tribe is in compliance with grant and contract requirements, as applicable. However, all personnel involved in the use of, or administration of, any grant/contract must be aware of, and help to ensure compliance with, the applicable requirements. The Program Director will be primarily responsible for tracking compliance requirements and maintaining supporting documentation to demonstrate compliance.

2.   *Activities Allowed/Unallowed and Allowable Costs/Cost Principles:* Acquisition of goods and services must comply with the federal grant provisions of the award, or the Federal OMB Uniform Guidance 2 CFR Part 200.

a.   Goods and services charged to federal awards must be allowable and in accordance with applicable cost principles.

b.   Unless stipulated in the award, only employees directly associated with the grant may be compensated with grant funds.

c.   The Tribe's Travel Policies and Procedures must be followed for reimbursing travel costs of individuals traveling as part of work performed under a grant, contract, or agreement.

d.   Grant agreements and OMB cost principle circulars related to determining allowable costs and activities under federal awards are available to all personnel involved with utilizing grant funds or administering grant programs. All personnel involved in managing and utilizing grant funds must be aware of the cost principle provisions.

e.   All Pos that are coded to grant funds/accounts must be adequately analyzed to determine if the related cost appears to be allowable under the grant agreement/contract. Refer to the Procurement Policies and Procedures for further information.

3.   *Cash Management (Drawdowns):* The program, in coordination with the Finance Department, oversees the completion of any grant/contract drawdown requests for cost reimbursements or cash advances, when needed, for an amount consistent with realistic cash needs. Drawdown requests and accounts payable payments should be timed to avoid delay between receipt and disbursement of funds, when required by grantors.

A drawdown request will begin with the program. The program must fill out the Request for Electronic Drawdowns. This form consists of several steps (See Appendix C). If the Grant/Contract is on a reimbursement basis, copies of expenditures need to be attached.

4.   *Eligibility/Subrecipients:* The program must identify individuals and pass-through organizations (subrecipients) who may receive assistance under award programs, as approved within the award.

a.   The program must gather, verify, and check the completeness of information such as proper staff size, competence, and lines of authority in their eligibility determination process.

b.   The program should work with the Finance Department to identify subrecipients and demonstrate applicable compliance requirements are met.

c.   If applicable, amounts provided to eligible individuals must be calculated in accordance with program requirements (i.e. grants that limit services based on income thresholds).

d.   Access to eligibility records must be limited to the Program Directors, Contracting Office, Administrative Officer, those processing and authorizing eligibility, and internal or external auditors.

5.   *Equipment and Real Property Management:* Refer to the Property Management Policies and Procedures for all procedures related to the physical inventory count, tracking, recoding, and maintaining equipment and real property.

6.   *Matching, Level of Effort and Earmarking:* The program, Contracting Office, Administrative Officer, Grant Management Office, and the Finance Department, or designees, must work together if matching, level of effort or earmarking are required by a grant or contract. Programs should work with the Contracting Office, Administrative Officer, and Grant Management Office to identify whether

matching contributions are from nonfederal sources, involve federal funding directly or indirectly, or were used for another federally-assisted program.

    a.   Programs should collect necessary information from key staff personnel.

    b.   Programs should document matching, level of effort and earmarking, in-kind cash contribution and non-federal share information and provide the information to the Finance Department for reporting requirements.

    c.   Programs and the Finance Department are responsible for reviewing the monthly detail trial balance and budget/cuff spreadsheet.

7.   *Period of Performance:* The availability of the grant award is documented within in the NOA.

    a.   If a Program Director would like an extension to carryforward funds, while attempting to receive additional funds, a formal request must be approved by the granting agency.

        i.   There are two types of budget modifications that may occur during the period of performance.

        ii.   *Funding Agency Modification* – If a change in the budget is required, which is over 25% of the total budget, a Funding Agency Modification will be required. The program is responsible for preparing the requested modification, obtaining approval from Tribal Council via a resolution to approve, and receiving approval from the Funding Agency for the modification. Copies of the approved Funding Agency modification must be sent to the Finance Department, Grant Management Office, Administrative Officer, Contracting Office, and the program.

        iii.   *Budget/Cuff Modification* - If a change in the budget is less than 25% of the total budget, a budget/cuff modification is utilized. The program must prepare the budget/cuff modification, and obtain approval from the Finance Department and Contracting Office. The Program Director, Contracting Office, and the Finance Department must all sign off as evidence of approval. The Finance Department is responsible for entering the updated budget into Microsoft GP. Refer to the Budget Modification Form Example (See Appendix E).

8.   *Procurement, Suspension, and Debarment:* Refer to the Procurement Policies and Procedures**,** for all procedures and thresholds related procurement, suspension and debarment.

9. *Program Income:* If a program operated by the Tribe generates income, the Finance Department will set up a "Program Revenue" account within GP. This ensures all income generated by this program stays within this program, and will not be intermingled with other grants.

10. *Reporting:* The program, Contracting Office, Administrative Officer and the Finance Department are responsible for the monitoring of the grant funding contract to determine frequency and timing of reporting requirements.

    a. Program reports are prepared, as needed, by the program.

        i.   Programs will prepare orogram status reports and submit to the funding agency, as required by the grant agreement. Copies of the report submitted should be sent to the Contracting Office, Administrative Officer, Finance Department, and the Grant Management Office.

    b. Financial reports are prepared, as needed, by the Finance Department.

        i.   The Finance Department will prepare financial status reports (FFR aka SF-425) for the funding agency as required by the grant agreement, to report program activities and transactions. The Finance Department will use the same system reports used in preparation of the FFRs to tie to the amounts reported on the report. Copies of the report submitted should be sent to the program, Contracting Office, Administrative Officer, and the Grant Management Office.

        ii. See the Federal Financial Reporting Policies and Procedures for further guidance regarding financial reports.

11. *Special Tests and Provisions:* Program Directors, the Administrative Officer, and Contracting Office, will be responsible for identifying and complying with any special tests or provisions required by the grant agreement. These special tests and provisions will be identified within the NOA.

    a. In accordance with the The Indian Child Protection and Family Violence Prevention Act (Act) (25 USC section 3201 et seq.), Program Directors that oversee funds under the ISDEAA or the Tribally Controlled Schools Act must ensure character background checks are conducted and documentation is maintained for each individual who is employed in a position that involves regular contact with, or control over, Indian children.

12. *Monthly/Quarterly Reviews:* The following must occur for all open grants and government contracts:

a.   Monthly, the Finance Department will send the programs a Detail Trial Balance for their review. The program must review the monthly Detail Trial Balance to verify the accuracy of the information and perform a comparison to the budget/cuff spreadsheet.

b.   Quarterly, the Contracting Office will meet with the programs to go over budget to actual activity, expenses, inventory, and program reporting.

i.   If for some reason the program is behind on any items, they have 14 business days to complete the items for the Contracting Office, or the program may be suspended.

13.   *Schedule of Expenditures of Federal Awards (SEFA):* The Finance Department will prepare the SEFA by performing the following steps at year-end:

a.   Tie amounts reported on the SEFA to the trial balance, if applicable;

b.   Determine which grants are State versus Federal;

c.   Determine if the award is Direct or a Pass-through; and,

d.   Verify all Catalog of Federal Domestic Assistance (CFDA) numbers and the Departments.

After the Finance Department prepares the SEFA, it is sent to the CFO, or AFO as backup, who performs a final review and approves the SEFA.

14.   Grant Analysis: The Finance Department will perform the following steps at year-end:

a.   Post all revenue equal expense journal entries;

b.   Reconcile unearned/deferred revenue, if applicable; and,

c.   Reconcile grant receivables, if applicable.

15.   Grant Availability: The Finance Department is responsible for tracking all grant awards in comparison with how much has been utilized on each grant including:

a.   Tracking all grants that have been awarded in a spreadsheet, by grant;

b.   Comparing the amount "earned" or utilized to date, compared to the amount of the award and award period; and,

c.   Following up with programs that are not on track for utilizing all of the available grant funds by the end of the grant period.

D.   Grant Close-Out Procedures

1.   As grants/government contracts reach their end date, the Program Director must complete a Request to Close a Program Form, which will be sent to the Finance Department, Controller, CFO, and Contracting Office. This form will be completed in four steps.

   a.   Step 1: The program will fill out the Request to Close a Program Form, they will sign, date, and attach the NOA, Yearly Summary Budget, and the most recent Federal Financial Report (FFR) sent to the Funding Agency.

   b.   Step 2: The Finance Department will reconcile the Annual Summary Budget to the general ledger (G/L), and the last FFR sent to Funding Agency to the G/L.

   c.   Step 3: The Controller will close out the related bank accounts and the fund for the grant within GP.

   d.   Step 4: The CFO is responsible for transferring any funds back to the Master Bank Account, the Funding Agency, or to the Tribe's central treasury bank account, if required.

   e.   Step 5: The Finance Department will send the completed Request to Close a Program Form along with all supporting documents to the following:

      i.   CFO;

      ii.   Controller;

      iii.   AFO;

      iv.   Contracting Office;

      v.   Program;

      vi.   Grant Management Office;

      vii.   Administrative Officer;

      viii.   Property and Receiving Department;

      ix.   Payroll;

      x.   Account Receivable Manager;

      xi.   Records Manager; and,

xii.   Finance Department;

f.   After copies have been sent to the required individuals, the Finance Department will file the Request to Close a Program Form and supporting documents in the Master File for the grant.

E.   Government Contracts Procedures

1.   Contracts are required when there are negotiated terms, or the good/service requires long-term engagement or recurring contact with the Tribe. Whenever possible, the Tribe should utilize contracts for services to be purchased, regardless of the dollar amount, to ensure that the Tribe can seek remediation in the event the service is not performed.

2.   *Contract Initiation*: The vendor's contract will be used in most cases. The Program Director or Contract Representative is responsible for the initiation of the contract and for coordinating with the vendor to ensure proper due diligence and adequate reviews occur. In the contract or agreement, the standards of performance, frequency of performance, and recommendations for damages or steps to be taken if the contractor fails to perform are usually outlined.

3.   *Contracts Utilizing Federal Funds*: In accordance with federal procurement regulation §200.318 *General Procurement Standards,* the Tribe must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

a.   The Tribe is encouraged to the use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

b.   The Tribe may use a time and materials type contract only after determination that no other contract is suitable, and if the contract includes a ceiling price that the contract exceeds at its own risk.

c.   Suspension and debarment: For contracts related to non-ISDEA federally funded contracts and grants, the Tribe is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred (including, but not limited to, debarment under the Generic Drug Enforcement Act), or convicted of any offense defined in 42 U.S.C. Section
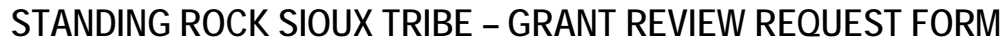
l320a-7, and that each party, its employees and independent contractors are not otherwise ineligible for participation in federal healthcare programs.

d.   The Contract Representative, or designee, must ensure that a clause related to suspension and debarment is included in all contracts financed by non-ISDEA federal assistance funds. The program requesting the purchase is required to check for suspension and debarment and maintain evidence to support that the check was completed. In addition, the Program Director, or designee, will perform and document one of the following verification steps:

    i.   Checking the Excluded Parties List System (EPLS) maintained by the GSA available at https://www.sam.gov/portal/public/SAM/); or,

    ii.   Collecting a certification from the entity.

4.   *Contract Routing/Processing*: After all appropriate parties have signed the contract, the fully executed contract should be attached to the PO and maintained by the Program Director, and a copy will be sent to the Contract Representative and Accounts Payable Department. Refer to the Procurement Policies and Procedures for further information. All POs for purchases of goods/services under the contract must go through the required PO process, as stated above, prior to contract execution. All contracts, POs, receiving documentation, etc. will be reconciled during the accounts payable process to ensure accuracy of the contract payout. See the Accounts Payable Policies and Procedures for further guidance.

5.   *File Retention*: Completed approvals must be retained by the Program Director to track deliverables and contract requirements in the appropriate contract files. Copies are also maintained in the Finance Department and Accounts Payable Department to track and help centralize. These include, but are not limited to, the following:

a.   Fully executed contract and all contract documentation including amendments;

b.   Documentation of the notice of award;

c.   Related RFP or RFQ documentation;

d.   Bid detail and analysis of bids received;

e.   Documentation of compliance with preference requirements; and,

f.   Other pre-award reviews or documentation (if applicable).

6.   *Expired Contracts*: All expired contracts between the Tribe and outside entities with whom the Tribe desires to continue to do business must be subject to the same criteria as new contracts. Contracts should be renegotiated prior to expiration, when possible.

7.   *Contract Administration*: The majority of contract administration duties will be delegated to, and performed by, the Program Director responsible for the contracted goods/services. Contract administration responsibilities include:

   a.   Processing all requests for changes or modifications;

   b.   Monitoring contractor performance and compliance;

   c.   Ensuring completion of the work;

   d.   Reviewing invoices for accuracy;

   e.   Submitting contract documents and invoices to the Accounts Payable Department for payment;

   f.   Resolving problems encountered during performance;

   g.   Contract close-out; and,

   h.   All renewal actions, if applicable.

✸ STANDING ROCK SIOUX TRIBE – GRANT REVIEW REQUEST FORM

PLEASE COMPLETE ALL FIELDS IN THE SPACES PROVIDED (Request form must be completely filled out)

1. CONTACT INFORMATION:			
Name of Person Submitting Application:	Department/Program	Phone Number:	Email:

Person Responsible for Program Reporting Requirements:

_____ ___ I Don't Know

Person Responsible for Financial Reporting Requirements:

_____ ___ I Don't Know

2. PROJECT INFORMATION:

Grant/Solicitation Title:

_____

Grant Type: (check all that apply)

___ Competitive/Discretionary

___ Continuation

___ Cooperative Agreement

___ Contract

___ Formula Grant

___ Pass-thru Grant

___ State Grant

___ Private Foundation Grant

___ I Don't Know

Grant Solicitation Number:

_____

Funding Agency Name and Contact Information:

Agency Contact Name: _____

Agency Name: _____

Address: _____

City, State, Zip: _____

Phone #: _____

Email: _____

Grant Due Date and Time:

Due: _____

Time: _____

Please use Central Time

3. GRANT APPLICATION INFORMATION:

Do you **mail** the application and attachments through the US Postal Service to the funding agency?   ___ YES   ___ NO   ___ I Don't Know

Do you email the application and attachments to the funding agency?:   ___ YES   ___ NO   ___ I Don't Know

Do you send the application through a Federal Agency Portal, such as Grants.gov, GMS, Grants Online, or Grant Solutions?   ___ YES   ___ NO   ___ I Don't Know

If yes, name the portal used: _____

Name of the Project:

_____

Provide brief description of Project:

REQUIREMENT: Please attach the required draft of a Tribal Resolution to this Application
REQUIREMENT: Please draft a Tribal Council Motion to accompany the resolution to this Application

Tribal Council Committee Program applying for grant reports to: ___ HEW   ___ Judicial   ___ Economics

NOTES:

4. FINANCIAL AND BUDGET INFORMATION

Project Start date: _____

Project End Date: _____

Program/Department funding under Corrective Action?
___ YES

___ NO

Does the funding source allow for indirect costs (IDC)?

___ YES   ___ NO

How will IDC be (charged) (calculated)?

___ Written in as part of the Funding Amount Requested (Grant Budget)

___ Received as a separate award (Modification)

Does the funding source require a cost share/matching requirement?

___ YES

___ NO

___ In-kind Match, or

___ Cash Match, Amount _____

Is there a limit on the amount of IDC that can be applied?

___ YES

___ NO

If limit on IDC, what is the limit? _____

Please explain your source(s) for a cash, or in-kind match?

Will you be hiring any additional staff for this project, if yes please explain how many and titles?

Does the proposed project require any additional office space, if yes where will the staff person(s) be located?

Estimated Budget per project year	Funding Amount Requested	Estimated Tribal Cash Match	Estimated Total Cost of Project
Year One			
Year Two			
Year Three			
Year Four			
Year Five			
Total Project Period			

Will a consultant(s)/contractor be hired under this project?

___ YES   ___ NO

If yes, estimated amount of consultant agreement/contract:

_____

5. FINANCE OFFICE USE ONLY (This section to be completed by Chief Finance Officer)

Initial contact with funding agency:

Date: _____

Phone#: _____

Funding Agency Contact:

Name and Title: _____

Funding Agency Name: _____

Will funds be disbursed on a reimbursement or advance basis?

CFO Signature/Date: _____ ____/____/____

Reimbursement Basis ☐   Cash Advance Basis ☐

When will drawdowns be completed? Monthly ☐ Quarterly ☐ Semi-annually ☐ Annually ☐

CFO NOTES:

GRANTS COMMITTEE RECOMMENDATION:

- Grants Management Committee Meeting Minutes attached. Recommendation: ☐ Grant is **RECOMMENDED**   ☐ Grant **NOT** recommended

- Committee reason for this decision: _____

_____

Page 2 of 2

FINANCE GRANT ON-BOARDING PROCESS

STEP 1: Director

Application Submitted Date:

Submitted by:

Attach the following documents:
- ☐ Award Letter   ☐ Copy of Budget - Contracting
- ☐ Copy of Application   ☐ Copy of Budget - Finance

Name of Program to be listed in GP:

Drawdown Mechanism:

* Includes but not limited to: ASAP, PMS, Check, Wire Transfer, Direct Deposit. If Direct Deposit, Wire Transfer or check an ACH Form from the Federal Agency must be included, to be completed by Controller.

Reporting Mechanism:

* Includes but not limited to: Grants.gov, PMS, template via email, upload to agency site.

Reporting Frequency:

* Monthly, Quarterly, Yearly

Funding Agency Contact Name:

Funding Agency Contact Phone #:

Funding Agency Contact Email:

Director Signature:

Date:

STEP 2: Contract Representative & Director

Award Amount:

Federal Amount:

Non Federal Share Amount:

☐ Inkind   ☐ Cash

Grant Period:

Grant/Contract Number:

CFDA Number:

Unique Line Items Required:	

Indirect Cost Allowable: ☐ Yes ☐ No

Funding: ☐ Reimbursement ☐ Cash Advance

Contract Rep Signature: _____

Date: _____

STEP 3: Controller

Program Number(s) Assigned: _____

Unique Line Items Assigned:
- [   ] - [   ]
- [   ] - [   ]
- [   ] - [   ]
- [   ] - [   ]

Bank Account Number Assigned: _____

☐ Added to GP ☐ Added to MR Report

☐ Added to Master Budget

Controller Signature: _____

Date: _____

STEP 4: Chief Finance Officer (CFO)

Name Bank Account in Wells Fargo.

Name of Program: _____

Bank Account Number: _____

CFO Signature: _____

Date: _____

STEP 5: Contract Representative

Scan and email this document with all supporting documents to:

☐	CFO	☐	Program Director
☐	AFO	☐	Accounts Receivable Manager
☐	Controller	☐	Finance Administrative Assistant
☐	Records Manager		
☐	**File in Master File for Grant**		

Contract Rep Signature: _____

Date: _____

Request for Electronic Drawdowns

Standing Rock Sioux Tribe
P.O. BOX D
FORT YATES, NORTH DAKOTA 58538

STEP 1 – DIRECTOR

Program Name: _____ Program Number: _____

Grant/Contract #: _____ Amount Requested $: _____

Expenditure Period: Beginning Date: _____ Ending Date: _____

For the program noted above, I am requesting the above Electronic Drawdown amount to be used to carry out the purposes of the program in accordance with the grant/contract/cooperative agreement with the Funding Agency.

Requestor: _____ Date: _____

STEP 2 – CONTRACT REPRESENTATIVE

As the Contract Representative for the program noted above, I am providing the following amounts related to this Electronic Drawdown request:

Is Funding Available: Yes _____   No _____   FFR (Attached):   Yes _____   No _____

Reimbursement: Yes _____   No _____   Draw to Master Bank Account: Yes _____   No _____

Master Bank Account #: _____   Program Bank Account #: _____

Drawdown Mechanism: _____   Fiscal Year: _____

Partial: Yes _____   No _____   Of Amount: _____

A. Original Grant Amount: $ _____
B. Less Grant Draws to date (before this draw):
                                                         _____
C. Amount Available to draw: (A-B) $ _____
                                                         _____

D. Total Eligible Expenditures to Date: $ _____
E. Total Eligible Advances: _____
F. Subtotal: (D+E)   _____
G. Less Previous Draws to date (B from above):   _____
H. Amount to Draw: (F-G) $ _____
                                                         _____

Contract Representative: _____   Date: _____

STEP 3 – CONTROLLER

<table>
<tr><td><u>Current Year</u></td><td><u>Prior Year</u></td></tr>
</table>

Grants Receivable (GR) Account #: _____

Current Year Account #: _____   A. Drawdown $: _____

Current Year Amount $: _____   B. GR Current Balance: $: _____

C. Deferred Revenue: $: _____

Balance (A-B-C): $: _____

Controller: _____   Date: _____

Request for Electronic Drawdowns

Standing Rock Sioux Tribe
P.O. BOX D
FORT YATES, NORTH DAKOTA 58538

STEP 4 – DIRECTOR
Record Revenue on Budget/Cuff, attach and send back to Contract Representative:

Budget/Cuff Attached: Yes_____ No_____

Director:_____Date:_____

STEP 5 – CONTRACT REPRESENTATIVE

Budget/Cuff Reconciled with Detailed Trial Balance: Yes_____ No_____

Contract Representative: _____Date: _____

Approval:

Funding Agency:_____Authorized Date: _____

Name:_____ Email Address: _____

SRST Chief Finance Officer: _____ Date: _____

SRST Chairman: _____ Date: _____

STEP 6 – DRAWDOWN SPECIALIST

Electronic Drawdown Completed On: _____ By: _____

Confirmation Attached: Yes_____ No_____

STEP 7 – CHIEF FINANCE OFFICER

Bank Transfer Completed on: _____ By: _____

Confirmation Attached: Yes_____ No_____

STEP 8 – ACCOUNTS RECEIVABLE MANAGER

Electronic Drawdown & Bank Transfer Entered Into GP on: _____ By: _____

Confirmation Attached: Yes_____ No_____

STEP 9 – RECORDS MANAGER
Received on: _____ By: _____

Distributed on: _____ By: _____

Confirmation Attached: Yes_____ No_____

DOC: 3.15.FIN.EDRAW.V1

REQUEST TO CLOSE A PROGRAM

STEP 1: Director

Name of the Grant:

Grant/Contract Number:

Director of Grant:

Program Number:

Grant Period:

Last Day for Expenditures

Bank Account Number:

If Funds Remain,
Explain Where Funds are to be
Returned or Allocated:

Attach the Following Documents: ☐ Award Letter ☐ Copy of Yearly Summary Budget

☐ Copy of Last Financial Report Sent to Funding Agency

Director Signature:

Date:

STEP 2: Contract Representative

Reconcile: ☐ Budget to GL

Reconcile: ☐ GL to Last Financial Report Sent to Funding Agency

Attach Documents: ☐ All Financial Reports Sent to Funding Agency

Contract Rep Signature:

Date:

STEP 3: Controller

Received Date:

Bank Account:

Bank Balance:

Funds Over/(Under) Spent:

Balance of GL Due to/From:

☐ Closed out in GP   ☐ Inactive in GP

Inactive Date:

☐ Attach Grant Analysis Document

Instructions for CFO with Funds:

Controller Signature:

Date:

STEP 4: Controller/Chief Finance Officer (CFO)

Bank Transfer Information

From:

To:

Amount:

Description of Transfer:

Date of Transfer:

CFO Signature:

Date:

STEP 5: Contract Representative

Scan and email this document with all supporting documents to:

☐ CFO		☐ Records Manager
☐ AFO		☐ Program Director
☐ Controller		☐ **File in Master File for Grant**

Contract Rep Signature:

Date:

STANDING ROCK SIOUX TRIBE
Budget Modification

Program: **Account Number:**

Contract No.:   **Date:**

Performance Period: **Quarter of Mod:**

Director: **Mod #**

Program Number	Account Number	Revenue Description	Current Revenue Budget Amount Over/Under Budget	Increase/Decrease Modification Amount	Revised Revenue Budget Remaining Balance
0	31100	Program Revenue			$ -
0	31110	Current Year			$ -
0	31112	Carryover			$ -
0	31113	IDC/DCSC			$ -
0	33060	Interest Income			$ -
0	39999	Expense Reimbursement			$ -
		Total Revenue	$ -	$ -	$ -

Program Number	Account Number	Account Description	Current Expense Budget Amount Over/Under Budget	Increase/Decrease Modification Amount	Revised Expense Budget Remaining Balance
0	50030	Directors			$ -
0	50060	Operation Staff			$ -
0	50110	FICA Match			$ -
0	50120	Other Payroll Taxes			$ -
0	50130	Blue Cross Blue Shield			$ -
0	50170	Group Retirement			$ -
0	50210	Travel & Mileage			$ -
0	50220	Meeting Cost			$ -
0	50240	Training Cost			$ -
0	50260	GSA Vehicle Cost			$ -
0	50270	Gas, Oil, Vehicles			$ -
0	50320	Consultants			$ -
0	50350	Insurance & Bonding			$ -
0	50363	Leases			$ -
0	50370	Contract Services			$ -
0	50440	Supplies			$ -
0	50480	Maintenance Services			$ -
0	50510	Telephone			$ -
0	50520	Postage & Freight			$ -
0	50530	Fuel Costs			$ -
0	50550	Utilities			$ -
0	50580	Printing &Publication			$ -
0	52000	Pass Thru			$ -
0	50830	Non-Sensitive Equipment			$ -
0	50770	Payroll Fees			$ -
0					$ -
		Direct Costs:	$ -	$ -	$ -
0	50980	**Indirect Costs:**			$ -
		Total Budget Amount:	$ -	$ -	$ -

_____   _____

(1) Director Signature   (3) Contract Representative Signature

_____   _____

(2) Contracting Signature   (4) Mike Faith, SRST Chairman

Standing Rock Sioux Tribe

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

** 2018

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

1.0 FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING PURPOSE AND SCOPE	Date Issued:	
	Date Revised:	

Purpose

To provide guidelines to the Standing Rock Sioux Tribe's (the Tribe) employees and contractors to ensure that Federal Financial Report (FFR) and programmatic reporting requirements are met for each Federal award, as well as to:

◆ Provide support and to make the FFR and programmatic reporting processes more useful for Program Directors and the Finance Department, who have the ultimate responsibility for ensuring that their programs are in compliance with all applicable regulations.

◆ Ensure the financial strength of the Tribe, by not allowing expenditures to exceed budgeted amounts and by providing for continuous monitoring of revenues collected and of available cash balances.

◆ Monitor for proper charging of costs and cost allocations, if applicable.

◆ Ensure source documentation is maintained to support accounting records in documenting grant compliance.

◆ Provide the information required to satisfy federal standards and regulations and to meet management information needs.

◆ Include control elements necessary to properly account for and safeguard Tribal assets and to effectively control Tribal commitments and liabilities.

◆ Provide regular financial compliance reviews of all grant/contract funded programs to assess for compliance with accounting standards, as well as the requirements of Federal, State and Tribal laws and grant/contract agreements, as applicable.

Scope

This policy applies to all Tribe employees and contractors who are responsible for the preparation, review or submission of FFRs and programmatic reports. All individuals responsible for the preparation, review or submission of FFRs and programmatic reports on behalf of the Tribe must be responsible for reviewing and implementing the following policies and procedures. Additionally, each grant action must comply with the requirements set forth in the appropriate sections of the Grant and Contract Administration Policies and Procedures.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

2.0 FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES	Date Issued:	
	Date Revised:	

A. Overview Policies

1. FFRs and programmatic reports are required to be submitted for all federal awards annually, except in instances where the federal award requires more frequent reporting.

2. The Tribe is responsible for the accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the Uniform Guidance 2 CFR Part 200, Subpart D, Post Federal Award §200.327 *Financial Report*.

B. Initiation and Setup Policies

1. Upon receipt of the approved Notice of Award (NOA) and completion of the Onboarding Form, the Finance Department is responsible for adding the FFR and programmatic report due date(s) for the grant to the Master Calendar (excel workbook), Master File (Red File) and the Current Year File (Green File). Refer to the grant and Contract Administration Policies and Procedures for further information.

2. A Master Calendar must be maintained by the Finance Department to ensure that reporting requirements are met for all grants.

3. The Finance Department, Contracting Office and Administrative Officer will work together with the Program to ensure that all FFR and programmatic reporting requirements are met.

C. Reporting Policies

1. The Finance Department is responsible for preparing the FFR, utilizing information contained in the granting award.

2. The completed FFR and programmatic report and supporting documentation must be reviewed by the following individuals to ensure the information contained in the reports is complete and accurate. Approval must be obtained from the:

   a. Program Director;

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

      b.   The Chief Finance Officer (CFO) or the Assistant Finance Officer (AFO);

      c.   The Administrative Officer;

      d.   The Contracting Office; and,

      e.   The Tribal Chairman.

3.   The Finance Department is responsible for submitting the FFR and the Contracting Office is responsible for submitting the programmatic reports to the direct contact person at the granting/contracting agency. The Master Calendar must be updated to include the date submitted, and a copy of the submitted FFR must be sent to the Program Director.

D.   Records Maintenance Policies

1.   The Tribe must maintain support for all information included and submitted in the FFRs and programmatic reports.

      a.   In accordance with 2 CFR §200.333 *Retention requirements for records,* financial records, supporting documents, statistical records, and all other records pertinent to a federal award must be retained for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency.

      b.   Refer to 2 CFR §200.333 *Retention requirements for records*, for detailed information on exceptions for record retention.

2.   In accordance with the Uniform Guidance 2 CFR Part 200, Section 200.335 *Methods for collection, transmission and storage of information,* whenever practicable, the Tribe must collect, transmit, and store Federal award-related information in open and machine readable formats rather than in closed formats or on paper.

      a.   After each report is submitted, the report, along with all supporting documentation, will be scanned into the corresponding grant sub-folder on the shared drive for other users to access.

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

3.0 FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING PROCEDURES	Date Issued:	
	Date Revised:	

A.   Overview Procedures

1.   FFRs and programmatic reports are submitted to the Federal awarding agency to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements. The Tribe is responsible for complying with all requirements of the Federal award.

2.   The Finance Department, Contracting Office and Administrative Officer must work together with the Program Director to ensure that the grant monies are being spent in accordance with the Federal award and that all required reports are submitted by the applicable due date and are based on supporting documentation.

3.   Refer to the Grant and Contract Administration Policies and Procedures for further information regarding the administration, monitoring and reporting processes.

B.   Initiation and Setup Procedures

1.   The Finance Department will receive the Onboarding Form and supporting documents for all grants, including Federal. Refer to the Grant and Contract Administration Policies and Procedures for further information.

2.   To ensure all required FFR and programmatic report deadlines are met, Finance must add each grant to the Master Calendar, and hard copy Master File, Current Year File, and the corresponding grant sub-folder on the shared drive.

    a.   Updating the Master Calendar will include the following:

        i.   Program Number;

        ii.   Program Name;

        iii.   Master Bank Account Name;

        iv.   Bank Account Number;

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

    v. Funding Agency;

    vi. Source (Schedule of Expenditures of Federal Awards);

    vii. Award Number;

    viii. Document Number;

    ix. Catalog of Federal Domestic Assistance (CFDA) Number;

    x. Total Award Amount;

    xi. Awarding Agency Amount;

    xii. Share Amount;

    xiii. Approve Waiver;

    xiv. Reporting Cycle;

    xv. Budget Period;

    xvi. Project Period;

    xvii. Cash Advance/ Reimbursement;

    xviii. Draw Down Mechanism;

    xix. IDC Rate (Program or Tribe);

    xx. FCTR;

    xxi. Report Type;

    xxii. FFR Reporting Mechanism;

    xxiii. Reporting Frequency;

    xxiv. Report Due Date; and,

    xxv. Date Report Submitted.

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

3. The Finance Department, Contracting Office and Administrative Officer will be required to set up a grant initiation meeting with the Program to:

    a. Review the award requirements.

    b. Ensure that all deadlines and reporting requirements are discussed and documented.

    c. Determine if the Program is using the correct IDC rate.

    d. Identify the direct contact at the granting/contracting agency.

C. Reporting Procedures

1. The Finance Department, Contracting Office and Administrative Officer must coordinate with the Program Director to go over the FFR and programmatic reporting requirements to ensure the reports are completed and submitted prior to the required due date.

    a. The Finance Department will prepare the required FFRs.

       i) They will utilize the contract/agreement to determine the information required to be reported in the FFR.

       ii) They will utilize the information from the Detailed Trial Balance to enter the information required by the contract/agreement.

    b. The Program will prepare the required program reports, in compliance with the contract/agreement and based on program performance or other required factors.

2. All reviewers must review each completed FFR and programmatic report to ensure they appear reasonable, tie to underlying support, and appear to be in compliance with the applicable contract/agreement requirements. Evidence of review must be denoted by a date and signature on the report supporting documentation. The following must review all reports:

    a. Program Director;

    b. The Chief Finance Officer (CFO) or the Assistant Finance Officer (AFO);

FEDERAL FINANCIAL AND PROGRAMMATIC REPORTING POLICIES AND PROCEDURES

    c.   The Administrative Officer;

    d.   The Contracting Office; and,

    e.   The Tribal Chairman.

3. Upon final approval, reports must be submitted to the appropriate contact person within the granting/contracting agency. This information should be found in the NOA, and verified with the Program Director.

    a.   The Finance Department is responsible for submitting all FFRs by the applicable due date. Documentation of the date submitted must be obtained with the report.

    b.   The Program is responsible for submitting all programmatic reports by the applicable due date. Documentation of the date submitted must be obtained with the report.

4. The Finance Department will update the Master Calendar with the date submitted.

D.   Records Maintenance Procedures

1. The Finance Department is responsible for ensuring support for all numbers reported in the FFR and all information reported in programmatic reports are maintained in accordance with the Uniform Guidance requirements.

2. After submission of the each FFR, the Finance Department will submit a copy of the final report to the respective Program Director, and save a copy in the Red File, Green File and on the shared drive.

3. After submission of the each programmatic report, the Program will submit a copy of the final report to the Finance Department who is responsible for saving a copy in the Red File, Green File and on the shared drive.

Standing Rock Sioux Tribe

PROGRAM REIMBURSEMENT TO TRIBAL CENTRAL TREASURY ACCOUNT POLICIES AND PROCEDURES

XX, 2018

Standing Rock Sioux Tribe

Program Reimbursement to Tribal Central Treasury Account
POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

Program Reimbursement to Tribal Central Treasury Account
POLICIES AND PROCEDURES

1.0 PROGRAM REIMBURSEMENT TO TRIBAL CENTRAL TREASURY ACCOUNT PURPOSE AND SCOPE	Date Issued:	
	Date Revised:	

Purpose

To provide guidelines to the Standing Rock Sioux Tribe (the "Tribe") employees and contract employees to ensure the program reimbursement to tribal central treasury account process is appropriately performed to:

- Ensure that programs are reimbursing the Tribe for the expenses paid on their behalf in a timely manner;
- Ensure that balances owed to the Tribe by programs who have insufficient funds to reimbursement the Tribe in a given month are tracked, by month, for future reimbursement to the Tribe when funds are available;
- Ensure program activity (due from/to other funds) is reconciled, outside of the general ledger (G/L) system, on a regular basis; and,
- Ensure on a monthly basis that transfers into the disbursement account to reimburse the Tribe are reconciled to the G/L during the standard bank reconciliation process.

Scope

This policy applies to all Tribal employees and contract employees who are responsible for tracking program expenses reimbursable to the Tribe. For purposes of this policy the "disbursement account" is the tribal central treasury bank account that all checks are disbursed out of for the Tribe.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

Standing Rock Sioux Tribe

Program Reimbursement to Tribal Central Treasury Account
POLICIES AND PROCEDURES

2.0 PROGRAM REIMBURSEMENT TO TRIBAL CENTRAL TREASURY ACCOUNT POLICIES	Date Issued:	
	Date Revised:	

A. Program Reimbursement to Tribal Central Treasury Account Overview Policies

1. The Finance Department has direct responsibility for the updating of these Program Reimbursement to Tribal Central Treasury Account Policies and Procedures.

2. Programs must reimburse the Tribe for operating, payroll and indirect cost expenses paid on their behalf. Documentation regarding the purpose and nature of the expenses, and repayment activity must be maintained.

3. A separate bank account must be established for each program, as indicated in the Grants and Government Contract Administration Policies and Procedures. This will ensure that expenses by program and the related reimbursements to the Tribe can be easily tracked and reported for each program.

B. Program Reimbursement to Tribal Central Treasury Account Reconciliation Policies

1. The program reimbursement to the tribal central treasury account reconciliation must be performed on a monthly basis, to ensure programs are repaying the Tribe for operating and payroll expenses timely.

2. The monthly program reimbursement to the tribal central treasury account reconciliation is performed on a one month lag (e.g. February expenses are reimbursed by the programs in March to replenish the disbursement bank account). The program reimbursement to the tribal central treasury account reconciliation is performed after the 15th of the month, for expenses paid one month prior to the current month.

3. The Chief Finance Officer (CFO), or designee, is responsible for reviewing the monthly program reimbursement to the tribal central treasury account reconciliation, to determine if the programs have available funds to reimburse the Tribe for the expenses paid two months prior.

4. The Tribal Chairman must review and approve the program reimbursement to the tribal central treasury account reconciliation and supporting documentation, either before or after the funds are transferred

Program Reimbursement to Tribal Central Treasury Account
POLICIES AND PROCEDURES

from the program bank accounts to the tribal central treasury bank account (disbursement account).

Standing Rock Sioux Tribe

Program Reimbursement to Tribal Central Treasury Account
POLICIES AND PROCEDURES

3.0 PROGRAM REIMBURSEMENT TO TRIBAL CENTRAL TREASURY ACCOUNT PROCEDURES	Date Issued:	
	Date Revised:	

A.   **Program Reimbursement to Tribal Central Treasury Account Overview Procedures**

   1.   Programs are set up in accordance with the Grants and Government Contract Administration Policies and Procedures. This includes the requirement that each program has a separate bank account to track expenses.

   2.   Monthly, operating and payroll expenses for all programs are paid using the tribal central treasury bank account. These expenses are applied to the programs and are reimbursed by the programs to the Tribe on a two month lag.

   3.   The reimbursement for the expenses paid one month prior will allow the Tribe to pay the current month's expenses (i.e. March program reimbursements will help to fund the actual May expenses).

B.   **Program Reimbursement to Tribal Central Treasury Account Reconciliation**

   1.   The Finance Department will determine an individual who will be responsible for preparing the monthly program reimbursement to the tribal central treasury account reconciliation to ensure that the programs are reimbursing the Tribe for payments made on their behalf timely. Indirect costs will be reconciled on a quarterly basis.

   2.   The preparer will perform the program reimbursement to the tribal central treasury account reconciliation after the 15th day of the month by completing the following:

      i)   Using Management Reporter, the preparer will select the appropriate report (i.e. Operating Expenses, Salaries and Fringe, or Indirect Cost (quarterly)).

         1.   In the "Period" field, add the month ready for reconciliation (one month prior to the current month).

      ii)   The preparer will export the Fund and Month to Date columns into Excel, and save the file as Operating

Program Reimbursement to Tribal Central Treasury Account
POLICIES AND PROCEDURES

Expenses, Salaries and Fringe or Indirect Cost –
Reimbursement to Disbursement on the shared drive.

    iii) The preparer will view the bank statement for each program, and enter the current bank balance onto the spreadsheet in the column labeled "Bank Balance".

b. The CFO, or designee, will review the program reimbursement to the tribal central treasury account reconciliation and supporting documentation to ensure it was completed accurately. The CFO, or designee, must compare each program's ending balance to the bank balance to determine if the program has the funds available to reimburse the Tribe for the expenses being reconciled.

c. Once the CFO, or designee, has reviewed/approved the reconciliation, they will perform the required bank transfers. The Executive Director may serve as backup.

    i) If the program has funds available to reimburse the Tribe for the expenses, the CFO will prepare and perform a transfer from the program's bank account to the Tribe's General Fund. The transfer will document the program number, the period, and the type of expense reimbursed (e.g. "March for May – Operating Expense or Payroll").

    ii) If the program's bank account does not have funds available to reimburse the Tribe for expenses, the CFO, or designee, will enter the amount due from the program into the Programs Financially Unable to Reimburse spreadsheet. This spreadsheet is maintained by the CFO, and is utilized to ensure that as funds become available, the program repays the amount due.

    iii) The CFO, or designee, will also document the amount transferred in the Dashboard "Bank Register" tab.

d. The Tribal Chairman will review and approve the reconciliation and supporting documentation to determine if the amounts are appropriate and the schedule was prepared accurately. The Tribal Chairman may review the reconciliation before or after the actual transfers occur.

Program Reimbursement to Tribal Central Treasury Account
POLICIES AND PROCEDURES

    e.   On a monthly basis, the bank transfers processed are entered into the GP system by the Finance Department. In addition, each month when the bank reconciliations are performed by the Controller, or designee, a comparison of the activity reported in the G/L ties to the activity in each bank account.

ACCOUNTS PAYABLE POLICIES AND PROCEDURES

** 2018

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

Table of Contents

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

1.0 ACCOUNTS PAYABLE PURPOSE AND SCOPE	Date Issued:	
	Date Revised:	

Purpose

To provide guidelines to the Standing Rock Sioux Tribe (the Tribe) employees and contractors to ensure that accounts payable (A/P) functions are in compliance with the policies listed below, as well as to ensure:

- Accounting of A/P information is accurate for financial reporting purposes.

- Vendor information is maintained accurately to support the efficient payment of invoices.

- Checks are stored in a safeguarded location to prevent theft or damage, and checks are only printed, reviewed, and signed by designated personnel.

- Duties are adequately segregated to prevent inappropriate and unapproved disbursements.

Scope

This policy applies to all Tribe personnel and contractors with involvement in vendor management and A/P activities. All Tribe employees involved in A/P functions are responsible for reviewing and implementing the following policies and procedures. Each employee must comply with the requirements set forth in the appropriate sections of the A/P Policies and Procedures.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

Standing Rock Sioux Tribe

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

2.0 ACCOUNTS PAYABLE POLICIES	Date Issued:	
	Date Revised:	

A. Vendor Setup Policies

1. W-9's are required for all "vendors". The use of "vendors" for purposes of these policies and procedures, is defined as any business or individual who provides a product or performs a service for the Tribe outside of any Tribal job function (i.e. a business-to-business transaction). This excludes any payments to employees or temporary employees for expense type reimbursements incurred during the normal performance of their job function. However, if the employee performs duties outside of their job function (i.e. has a side business, which is performed for the Tribe in addition to their regular job function) then a W-9 will be required for tax purposes. Payments to employees for items such as expense reimbursements do not require a W-9.

    a. Example of an instance when a W-9 is needed for an employee – An employee who works in food service also operates a snow removal service in the winter months. The food service is the primary job in which the employee is compensated through a salary. The snow removal service is a function outside of the employees job function that is operated as an independently run business and thus a W-9 would be required.

2. W-9's must be updated annually to ensure that information for the vendor has not changed and to ensure that all information is current.

3. The Administrative Officers are responsible for adding or modifying the vendor master file, as well as entering the W-9 information into Microsoft GP. The Property and Receiving/Procurement Department must review all new vendor information, including their W-9's prior to any disbursements being made to the vendor. Access to modify the vendor master file should be limited to the Administrative Officers.

4. Personnel involved in A/P processing should not have access to edit or setup vendor files.

B. Payment Processing Policies

1. The A/P Department must process all payments in a timely and accurate manner.

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

2. Invoices and other payments, including employee travel and expense reimbursement requests, are matched to the corresponding approved Purchase Order (PO) that is submitted by Program Directors, or designees, to the A/P Department. If the invoice received cannot be matched to any PO, the purchase is unauthorized.

3. Invoices must be input and matched to POs on a regular basis so that they are ready for the next check run.

    a. All goods/services must be fully received, and the receipt of the goods/services must be properly documented, prior to check disbursement, unless prior approved contractual agreements, advance deposits, or cash on demand is warranted by the Program Director.

    b. Partial payments may be made for invoices in which all of the ordered good/services were not received, if there is written documentation from the Program Director indicating the amount received and the appropriate amount to be paid.

    c. Any discrepancies between the invoice, receiving documents, and PO must be reconciled prior to payment. Payment differences due to rounding or mathematical errors must be researched by an A/P Specialist, and justification of the variance must be documented. The A/P Specialist must work with the program to determine the reason for the variance.

4. Checks are processed once daily. All documentation for the check run must be submitted by 12:00pm, except for situations where there are emergency payment requests that need to be processed at a different time.

    a. Emergency payment requests may only be submitted for unforeseen events, such as a medical necessity. Programs that are allowed to submit emergency payments include:

        i)   Child Protection
        ii)   Foster Care
        iii) Child Support
        iv)   Cancer Fund
        v)   Burial
        vi)   Early Childhood

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

All other programs wishing to submit emergency payment requests are subject to the approval of the Tribal Chairman.

b. Invoice payment requests received after the designated cut-off time will have checks cut the following check run, except in extreme circumstances.

5. The Tribe is a tax-exempt entity; therefore, sales and use taxes on purchases should not be included on any invoice. Documentation will be provided to the vendor to support the tax-exempt status, including a sales tax exemption number and certificate by the program, if necessary. However, vendors that deliver goods or perform services on behalf of the Tribe will be charged a Standing Rock Tribal Sales Tax of 7.5%, which will be remitted by the Tribe to the appropriate authorities.

C. Check Printing and Signing Policies

1. A/P checks are printed once daily in the A/P Department.

2. Blank check stock is be maintained in a locked safe in the A/P Department. Only the A/P Manager and the Controller may have access to the blank check stock. The A/P Manager maintains a Check Log Binder to crosscheck the number of checks taken from the safe, to the number of checks processed during each check run. Any variances must be investigated and corrected immediately.

3. A/P Department personnel perform peer reviews of the Posting Journal Report prior to and after posting to ensure that the vendors, amounts, and disbursements agree to the supporting documentation.

4. The printed checks, vendor invoices, POs, Positive Pay Transactions Upload Report and Checkbook Posting Journal must be provided to the CFO, or their designee, for review. The CFO must ensure that the number and dollar amount of checks printed is equal to the number and dollar amount of POs approved for payment in Microsoft GP. Evidence of review is denoted by signature on the Checkbook Posting Journal.

D. Check Delivery Policies

1. Signed checks are picked up at the A/P Department for delivery by the program, or authorized designee from the Program Director.

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

a.   For a combined check that is cut to one vendor from various programs (i.e. a Verizon Wireless bill that is owed by several programs), a designee from the Finance Department and independent of the A/P process, will be responsible for mailing the check.

2.   The A/P Department is responsible for maintaining the printed checks, and ensuring only authorized individuals pick up the check for delivery. The A/P Department must document the individual picking up each check.

3.   Checks still available for pick up at the close of business will be secured in the locked safe in the A/P Department.

E.   Voided Transactions Policies

1.   All voided transactions must be routed back to the A/P Department. The A/P Department must receive the Void Check Request Form (Appendix A) from the Program Director, or designee, authorizing the check to be voided. The form must be reviewed and signed by the Controller prior to and after posting the voided transaction in Microsoft GP.

F.   Reconciliation Policies

1.   On a monthly basis, the A/P sub ledger must be reviewed for debit balances and reconciled to the G/L. The person responsible for reconciling must sign off, signifying that they completed the reconciliation process.

2.   Reconciliations of the A/P sub ledger must be completed by an employee who is independent of the A/P function.

G.   Return Policies

1.   Returns of inaccurate and/or unsatisfactory goods/services are the responsibility of the purchaser. The Property and Receiving/Procurement Department must work with the A/P Department to ensure proper handling of returns is completed.

H.   1099 Preparation Policies

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

1.   During vendor setup, the Administrative Officers will be responsible for determining if a vendor will need to be issued a 1099 based on 1099 criteria established by the Internal Revenue Service (IRS).

2.   1099s and the file upload to the IRS must be completed by January 31st of each year.

       a.   Documentation of the IRS file upload must be saved for a minimum of seven (7) years in accordance with IRS retention guidelines.

Standing Rock Sioux Tribe

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

	Date Issued:	
3.0 **ACCOUNTS PAYABLE PROCEDURES**	Date Revised:	

A. Vendor Setup Procedures

1. All new vendors are set up in Microsoft GP by the Administrative Officers. The W-9 must be obtained and retained with the Administrative Officer, if applicable.

   a. The Program Director responsible for initiating the purchase from the vendor is responsible for obtaining the W-9 form, and a copy of the vendor's Business Associate Agreement, if one is deemed necessary, and providing it to the Administrative Officer for vendor setup. This must be done before an order can be placed with a new vendor.

      i) The Administrative Officer must verify that all new vendor setup requests are not already existing vendors in Microsoft GP. This should be completed by doing an Employer Identification Number (EIN), address, and name search in the current vendor listing.

      ii) The Property and Receiving/Procurement Department must review each new vendor once it has been setup to ensure the name, address, and other relevant information tie to the supporting W-9.

      iii) Refer to the Procurement Policies and Procedures for additional information on how purchases are processed.

   b. Audit trails must be activated in Microsoft GP to allow changes to the vendor master file to be tracked. The Controller is responsible for periodically reviewing changes to the master vendor file to ensure all changes or additions are appropriate. This review should include ensuring all vendors appear to be legitimate vendors, documentation is on file to support new vendors and changes, and that all new vendors and changes were processed by an Administrative Officer (i.e. not any employee involved in the A/P function).

2. Pre-authorized payments utilizing blanket purchase orders can only be established by the Program Director in instances where the payment is for

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

frequent or recurring purchases from the same vendor over a period of one month. Refer to the Procurement Policies and Procedures for further information.

B.   Payment Processing Procedures

1.   <u>Receiving Invoices</u>: Invoices and other payment requests must be routed to the A/P Department by the programs upon approval and review by the Contract Representatives. The PO, budget cuff, and all other supporting documentation shall be included with the invoice.

2.   <u>Reviewing Invoices</u>: The A/P Department will review the invoices to ensure that the Contract Representative stamped "Reconciled" on the supporting documentation. If the stamp is not on the supporting documentation, the A/P Department will return it to the program until all appropriate authorization has been obtained.

3.   <u>Processing A/P:</u> A/P is processed daily. A check run is processed at 12:00pm, except for emergencies. The following steps will be used to process A/P, and documented on an A/P Processing Checklist:

   a.   The A/P Department will sort invoices and distribute them appropriately between the various A/P personnel.

      i)   The A/P Department will enter the invoice information into Microsoft GP.

      ii)   Once entered, the A/P Department will run a preliminary Posting Journal Report. A separate A/P Department personnel must review the preliminary Posting Journal Report, and sign off as evidence that the information is correct prior to posting, including the vendor names and amounts.

      iii)   The A/P Department personnel must also review the Posting Journal Report once the batch has been posted, to ensure there were no unauthorized changes made.

      iv)   Once the Posting Journal Report is reviewed, the A/P Department will initiate check printing.

C.   Check Printing and Signing Procedures

Standing Rock Sioux Tribe

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

1. The blank check stock is maintained in a locked safe in the A/P Department. Only the A/P Manager and Controller have access to the blank check stock.

2. The A/P Manager will perform the following:

    a. Obtain the necessary number of checks from the safe.

    b. Document the number of checks taken in the Check Log Binder.

    c. Insert the blank checks into the printer and follow necessary prompts for check printing. All check are electronically signed by the CFO and Tribal Chairman.

        i) If for any reason there is a gap in sequence, the A/P Department personnel completing their batch check run, must notify the A/P Manager, who is assigned the responsibility of investigating any check number gaps and documenting in the system the results of that investigation.

        ii) The CFO will be notified immediately of any gaps in check sequence that cannot be resolved.

    d. Print the Checkbook Posting Journal, which includes the printed checks processed by the system.

    e. Sign the A/P Processing Checklist to indicate completion of steps a-d above.

3. The printed checks, Checkbook Posting Journal, Positive Pay Transaction Upload Report, vendor invoices, and POs must be provided to the CFO, or their designee, for review. The CFO, or designee, must perform the following:

    a. Ensure that the number of checks and dollar amount of checks printed is equal to the number and dollar amount approved on the Checkbook Posting Journal. This analysis is to ensure that no additional checks were printed, outside of those approved before processing.

    b. Denote the review by signature on the Checkbook Posting Journal, and the A/P Processing Checklist.

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

4.   If any modifications are needed, a note will be attached to the check and/or invoice and provided to the A/P Specialist for updates.

D.   Check Delivery Procedures

1.   The A/P Manager will notify all programs and designated individuals by e-mail or phone call that checks are ready for pick-up at the completion of each check-run.

2.   Checks must be signed out by the Program Director, or designee, denoting pick up at the A/P Department. The designated A/P Department personnel is responsible for ensuring the check is picked up by an authorized individual.

3.   Checks still available for pick-up at the close of business must be secured in the A/P Department safe by the A/P Manager.

E.   Voided Transactions

1.   When a check needs to be voided, the Program Director, or designee, must prepare a Void Check Request Form and submit the form to the A/P Department. The Voided Check Request Form must include:

a.   Department Name;

b.   Program Number;

c.   Account Number;

d.   Date Requested;

e.   Historical check information, if applicable;

f.   Open check information, if applicable; and,

g.   Attached documentation (e.g. original check, copy of check, copy of PO, etc.), if applicable.

2.   The A/P Department personnel who originally processed the transaction will review the reason for the void to ensure that it is appropriate and properly supported, and will attach a Detailed Trial Balance to the Void Check Request Form and submit it to the Controller for approval.

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

3.   If the void is due to a check that has already been issued but needs to be cancelled, the A/P Specialist will print a Stop Payment Notice and attach it to the check stub in FileHold.

4.   The A/P Department will physically mark "VOID" across the check if it is on-hand but needs to be destroyed (i.e. ripped check, printing error, etc.).

5.   The Controller will review the documentation and ensure the void is appropriate. Once approved, the Controller will sign-off on the form and return the documentation to the A/P Department for processing.

6.   Upon completion of the voided transaction in Microsoft GP, the A/P Department will print a copy of the journal entry, attach it to the documentation packet, and submit it to the Controller for final review. The final support must be filed in the Voided Check file and kept in accordance with record retention policies and procedures.

F.   **Reconciliation Procedures**

1.   The A/P sub ledger reconciliation is performed monthly by a designated individual, outside of the A/P function.

2.   The reconciliation process should include:

   a.   Comparison of the G/L to the A/P sub ledger;

   b.   Investigation of discrepancies;

   c.   Adjustment of the G/L or A/P sub ledger; and, if needed,

   d.   Comparison of adjusted balances.

3.   Documentation must be made on the reconciliation support of the outcome of any investigations performed.

4.   The A/P sub ledger reconciliation is reviewed and approved by the A/P Manager and Controller, and evidence of approval is denoted by sign-off on the A/P sub ledger.

G.   **Return Procedures**

ACCOUNTS PAYABLE
POLICIES AND PROCEDURES

1. Returns of inaccurate and/or unsatisfactory goods/services are the responsibility of the purchaser. Refer to the Procurement Policies and Procedures for further information.

2. In the event the goods/services must be returned, the Property and Receiving/Procurement Department will work with the A/P Specialist to process the return accordingly.

H. 1099 Preparation Procedures

1. Administrative Officers will be responsible for determining if a vendor may be subject to 1099 reporting requirements and coding vendors accordingly during vendor setup.

   a. As documented in the Vendor Setup Policy, a vendor is defined as any business or individual who provides a product or performs a service for the Tribe outside of any Tribal job function (i.e. a business-to-business transaction). Expense reimbursements incurred during the normal job functions (i.e. conference travel, purchase of supplies etc.) do not constitute a vendor relationship.

   b. There may be instances in which an employee of the Tribe is also a vendor in the system. In these instances, the employee has provided either a product or service unrelated to their job function. As a result, the employee would be in both the Human Resources and Payroll systems for salary/wage payments and also set up as a vendor in the Accounts Payable system for payments made for additional products/services provided.

2. Administrative Officers should reference the IRS Instructions for Form 1099-MISC for further guidance regarding which vendors require 1099s and those that do not.

3. Beginning January 1, the A/P Department will run a report detailing which vendors are required to receive a 1099. A/P will be responsible for preparing and reviewing all 1099s.

4. All 1099s will be submitted to the IRS electronically by January 31st and documentation will be retained for seven (7) years in accordance with IRS retention standards.

DEPARTMENT NAME: **Director:**

Void Check Request

Program#:	Date:
Account#:	

HISTORICAL

Check Date	Vendor	Check No.	Amount	Void Date	Posting Date

OPEN

To be filled out by Controller

Check Date	Vendor	Check No.	Amount	Void Date	Posting Date

To be filled out by Controller

Documents included:

	Memo
	Original Check
	Copy of Check
	Copy of PO
	DTB showing check to be voided

Sign Off Process

Prior to Posting   Financial Controller: _____   Date: _____

After Posting with Journals

                   Account Payable: _____   Date: _____

Final Sign Off   Financial Controller: _____   Date: _____

Standing Rock Sioux Tribe

CASH MANAGEMENT POLICIES AND PROCEDURES

XX, 2018

CASH MANAGEMENT
POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

CASH MANAGEMENT
POLICIES AND PROCEDURES

	Effective:	
1.0 CASH MANAGEMENT PURPOSE /AND SCOPE	Revised:	

Purpose

To provide guidelines to the Standing Rock Sioux Tribe (the "Tribe") employees and contract employees to ensure that cash management are in compliance with the policies listed below, as well as to:

 * Ensure the proper handling and control of cash.

 * Ensure documentation is available for accurate accounting of cash for financial reporting purposes.

 * Maximize revenues through the collection of amounts due.

 * Ensure compliance with applicable state, federal and Tribal laws.

 * Ensure adequate records and documentation are maintained for the Finance Department.

Scope

This policy applies to all Tribal employees and contract employees who manage, handle, and have involvement with cash management on behalf of the Tribe. All individuals responsible for managing and handling cash management on behalf of the Tribe must be responsible for reviewing and implementing the following policies and procedures. Each cash management action must comply with the requirements set forth in the appropriate sections of the Cash Management Policies and Procedures. Departments may elect to impose stricter controls over cash management than those required by this policy.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

CASH MANAGEMENT
POLICIES AND PROCEDURES

2.0 Cash Management Policies	Effective:	
	Revised:	

A.   General Information Policies

1.   The Tribe considers "cash" to include currency, coins, checks, money orders, or other negotiable instruments readily converted to cash.

   a.   Checks are not accepted for salary loan repayments or travel reimbursements by employees to the Tribe.

2.   Access permissions to bank accounts are established by the Finance Department, based on job function, to best promote adequate segregation of duties. The Finance Department will be responsible for ensuring that the access granted maintains appropriate segregation of duties across cash functions. At least annually, all access permissions must be reviewed by the Finance Department to ensure all access levels are appropriate and warranted. Documentation of this review, including date and sign-off, should be maintained.

B.   Cash Handling Policies

1.   A receipt must be issued for all cash, checks, or money order payments received.

2.   All departments who handle cash receipts must ensure duplicate receipts are issued for all payments received. Programs are responsible for reconciling cash received to receipts and depositing the cash daily to the Finance Department. In the event a deposit cannot be made to the Finance Department, the Program is in charge of ensuring the cash is placed in a secure location until the deposit can be made.

3.   Signed checks that are outgoing are kept in the A/P Department for distribution. The employee responsible for this function must always be independent of the Payroll and A/P process. When checks are ready to be mailed to vendors, Programs will be notified to pick them up. The A/P Department will not distribute checks to vendors, as the Program is responsible for either mailing or delivering the checks to the various vendors.

4.   Undeposited funds must be secured in the Finance Department vault safe each night.

CASH MANAGEMENT
POLICIES AND PROCEDURES

    a.   Only the Accounts Receivable Manager, Payroll Manager, Assistant Finance Officer and CFO have access to the Finance Department vault safe.

C.   Signature Authority Policies

    1.   Signing authority for checks is assigned by Tribal Council via resolution. Signatures are produced electronically via Microsoft GP. Electronic signors are the:

        a.   Tribal Chairman; and,

        b.   Chief Financial Officer (CFO).

    2.   Two authorized signatures by the Chairman and CFO are required on each check written, regardless of the amount.

    3.   All movements of money, including Automated Clearing House (ACH) payments and wire transfers, must be reviewed and approved by the CFO.

D.   Bank Account Administration Policies

    1.   The CFO must ensure that all funds are fully collateralized or are insured by the Federal Deposit Insurance Corporation (FDIC) are at all times.

    2.   The CFO must maintain an adequate cash reserve to ensure that day-to-day operations will not be interrupted. The CFO must anticipate cash needs and coordinate with the Controller to ensure adequate cash is available for operations. Actions taken may include securing temporary lines of credit with commercial banks for anticipated shortfalls. On a daily the CFO will access the online bank accounts and assess all account balances to determine cash needs.

E.   Bank Account Reconciliations Policies

    1.   All bank accounts must be reconciled 45 days after month-end. The Controller's, or designee's, electronic sign-off will be recorded in the GP system signifying that they completed the reconciliation process.

    2.   Reconciliations of bank accounts must be completed by employees who are independent of the cash receipt and cash disbursement activities.

CASH MANAGEMENT
POLICIES AND PROCEDURES

3.   Deposit receipts received from the bank must be retained for the monthly reconciliation process.

4.   The Controller, or designee, is responsible for reviewing any outstanding reconciling items and determining how best to ensure that deposits and checks clear timely.

F.   Cash Donation and Fundraising Policies

1.   The Tribe solicits and accepts gifts that are consistent with its mission and Tribal law. Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitations.

2.   The Tribe will accept donations of money, real property, personal property, stock, and in-kind services. All gifts must be reviewed by the Tribal Council and the Finance Department prior to being accepted.

3.   All fundraising opportunities on behalf of the Tribe must be pre-approved by the Tribal Council and the Finance Department. Donations must follow acceptance procedures.

Standing Rock Sioux Tribe

CASH MANAGEMENT
POLICIES AND PROCEDURES

3.0 CASH MANAGEMENT PROCEDURES	Effective:	
	Revised:	

A. General Information Procedures

1. Upon receipt of an Onboarding Form for a new program, the Finance Department will determine if a new bank account should be opened depending on the needs of the Program or Department.

2. The CFO and Tribal Chairman shall verbally authorize the banking institution to open the account. Once created, the Finance Department shall obtain the required signatures for the bank in order to fully authorize the account. Required signatures must be obtained from the following:

   a. Tribal Chairman

   b. Vice-Chairman

   c. CFO

   d. Assistant Finance Officer (AFO)

   e. Secretary

3. Account closures will be determined by the Tribal Chairman and CFO.

B. Cash Handling Procedures

1. The Finance Department is responsible for receiving cash and check deposits. All cash received by the Tribe and its programs is processed for deposit at the Finance Department. Checks are deposited immediately upon receipt via a check scanner located in the Finance Department.

2. Individual departments who handle cash receipts must issue duplicate receipts upon receipt of a cash payment. At the end of the day, programs must reconcile receipts issued to cash-on-hand. Cash is to be delivered daily to the Finance Department for deposit. Deposit receipts are provided to and scanned by the Records Manager. Upon completion of scanning, receipts will be provided to the Controller for monthly bank reconciliations.

3. All cash sent by mail is received and sorted in a centralized mailroom. The mail is sorted and routed to the appropriate Program/Department PO

CASH MANAGEMENT
POLICIES AND PROCEDURES

Boxes. A log will be maintained by each program and in the mail room of all cash receipts received and will be provided to the Finance Department on a monthly basis to be utilized in the bank reconciliation process.

4.   Signed checks that are outgoing are maintained in the A/P Department for stuffing and distribution. The employee responsible for this function must always be independent of the Payroll, A/P, and Check Request processes. When checks are ready to be picked up, the Program will be notified. Each Program is responsible for picking up and signing for the various checks that relate to their Program. The Program will either:

   a.   Mail the check to the various vendors; or,

   b.   Deliver the check to the various vendors.

5.   The Accounts Receivable (A/R) Manager keeps cash deposits locked in the Finance Department vault safe until the completion of a deposit.

6.   Daily, the Accounts Receivable Manager will prepare the cash for deposit. An employee independent of the cash receipts function will review the deposit and verify the total deposit equals the total from the receipts issued for that day. Any variances will be correct immediately.

7.   The deposits will be picked up two times per month via an armored truck service. The A/R Manager is responsible for ensuring the deposits are properly safeguarded until pickup and for posting the deposits in Microsoft GP.

C.   **Signature Authority Procedures**

1.   Signature authority for checks is assigned by Tribal Council. When a new account is created, and/or key employees and/or Council members are added or leave, Tribal Council must determine what authorities to add or remove.

   a.   The Controller is responsible for coordinating with the various banks in order to carry out the modifications needed.

   b.   Documentation of approval of changes to signature authority must be documented via Tribal Council Resolution and the approval must be maintained by the Controller.

CASH MANAGEMENT
POLICIES AND PROCEDURES

2. Two authorized signatures are required on each check. Refer to the Accounts Payable Policies and Procedures for the check creation and signing process.

D. Bank Account Administration Procedures

1. Cash will be conserved, spent wisely and not wasted. Adequate levels of cash must be maintained to ensure uninterrupted Tribal operations.

   a. On a daily basis, for the Tribal Central Treasury Account (Disbursement Account), the Controller and the CFO will evaluate the cash balance and determine how much cash is needed for operations, and what reimbursements need to be made. Refer to the Program Reimbursement to Tribal Central Treasury Account Policies and Procedures.

2. The CFO must ensure that all funds are fully collateralized, or covered by FDIC, at all times. Documentation of collateralization should be maintained with bank account support.

E. Bank Account Reconciliations Procedures

1. Reconciliations for all bank accounts are performed monthly by the Controller, or designee, within 45 days of month-end. The Controller's, or designee's, electronic sign-off will be recorded in GP, which signifies that the account was reconciled. The CFO is responsible for reviewing all bank reconciliations. Reconciliations are completed within 45 days of month-end.

2. The Controller maintains a Bank Reconciliations Spreadsheet, which contains the names of all bank accounts that must be reconciled on a monthly basis.

   a. The Controller will reconcile each account in the Bank Reconciliation Spreadsheet, utilizing the online bank statement, program and mail room logs, deposit support, and the Monthly Smart List produced out of GP which shows the date last reconciled and the bank balance.

   b. The CFO will perform a high-level review of the Bank Reconciliation Spreadsheet to ensure all bank account reconciliations have been completed. In the event a bank account reconciliation is not complete, the CFO will follow-up with the

CASH MANAGEMENT
POLICIES AND PROCEDURES

Controller to facilitate the completion of the appropriate reconciliation.

c.   For the Tribal Central Treasury Account (Disbursement Account), any adjustments to the cash balance must be approved by the CFO, and documentation of approval must be maintained. This reconciliation will be documented in the Proof of Cash Spreadsheet on the shared drive, which the CFO will review.

3.   The reconciliation process should include:

a.   A general reconciliation utilizing the bank reconciliation formula of:

Beginning Book Balance

Less: Outstanding Checks

Plus: Deposits in Transit

Equals Ending Bank Balance

b.   Comparison of deposit dates and amounts on the Accounts Receivable Manager receipts to the dates and amounts on the:

i)   Deposit receipts received from the bank at the time of deposit;

ii)   The mail logs from each program and the mail room;

iii)   The monthly bank statement; and,

iv)   General ledger activity for the month.

c.   Comparison of deposits posted to the mail room log and program logs that show receipts that came in for the month.

d.   Review of bank transfers between accounts to determine that both bank account transactions were properly posted.

e.   Investigation of items rejected by the bank or Positive Pay; for example, deposited checks or collection items charged back by the

CASH MANAGEMENT
POLICIES AND PROCEDURES

bank because of insufficient funds or checks rejected by Positive Pay.

f. Comparison of checks numbers, dates, payees, and amounts to the information recorded in the accounting records.

g. Review of canceled checks for authorized signatures. This will be done twice a year, thresholds will be established and the cancelled checks will be requested from the bank.

h. Review of canceled checks for irregular endorsements. This will be done twice a year, thresholds will be established and the cancelled checks will be requested from the bank.

i. Investigation of any variances or unusual transactions identified.

4. Documentation must be made on the reconciliation support of the outcome of investigations performed.

5. On an annual basis, the Controller, or designee, must review the outstanding checks and research any stale dated checks. Every effort must be made to issue the check to the appropriate owner. Upon expiration of the time limit, the Tribe will remit the unclaimed payments to the State of North Dakota in compliance with the state's escheatment laws.

F. Cash Donation and Fundraising Procedures

1. Approval must be obtained by the Tribal Council and the Finance Department prior to acceptance of the donation in order to ensure that the donation is consistent with the mission and values of the Tribe.

2. In the event a non-cash item is received, it must follow the processing and tagging procedures for capital assets. Refer to the Property and Receiving Policies and Procedures for further guidance.

3. In order to ensure that fundraising for the Tribe is in accordance with Tribal law, all fundraising events on behalf of the Tribe must be approved by the Tribal Council and the Finance Department prior to the event taking place. All donations must be received and tracked by the Finance Department in order to ensure compliance requirements are met.

4. Upon receipt of a cash or non-cash donation, a charitable donation receipt must be issued, by the program receiving the donation, to the donor

**CASH MANAGEMENT
POLICIES AND PROCEDURES**

certifying the date, amount, and type of donation received. The Finance Department will be responsible for maintaining the documentation and posting the transaction details to Microsoft GP.

PROPERTY AND RECEIVING POLICIES AND PROCEDURES

** 2018

Standing Rock Sioux Tribe

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

Table of Contents

Page

Standing Rock Sioux Tribe

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

1.0 PROPERTY AND RECEIVING	Date Issued:	
PURPOSE AND SCOPE	Date Revised:	

Purpose

To ensure that Standing Rock Sioux Tribe (the Tribe) capital asset purchases are properly capitalized, depreciated, tracked and disposed of, and that related expenses are recorded in the general ledger (G/L) in accordance with Generally Accepted Accounting Principles (GAAP) and federal guidelines including, but not limited to, 2 CFR 200 Uniform Guidance rules. Additionally, to implement a tracking system for capital assets to ensure adequate safeguards are in place to identify, manage and prevent loss, damage, or theft.

Scope

This policy applies to all capitalizable and sensitive items. A capitalizable item (capital asset) is an asset with a useful life expectancy of greater than one (1) year and with a cost of $500 or greater, or multiple items that, when combined, that exceed $500. Examples of capital expenditures are purchases of land, buildings, machinery, office equipment, and vehicles.

Definitions

The following definitions apply for the purposes of this Property and Receiving Policies and Procedures:

a. **Real Property:** Defined as buildings, grounds improvements, structures and features permanently installed in, or attached, to facilities.

b. **Personal Property:** Defined as all Tribe-owned, rented or leased property and any other kind of property except real property, and may be expendable or nonexpendable property.

e. **Sensitive Items:** Those items of personal property, which are considered to be susceptible to personal use or which can readily be converted to cash, and/or selected items of a durable nature, which may or may not meet the capitalization requirements, and for which physical control is required. This category includes cameras, calculators, binoculars, power tools, records, radios, typewriters, audio equipment, weapons and similar type items.

f. **Nonsensitive Items:** Those items of personal property, which are not determined to be sensitive items, as defined above.

g. **Equipment:** Equipment is defined as nonexpendable and non-consumable property.

h. **Excess:** Tribal property that is not required for immediate or foreseeable use.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

i.   **Surplus:** Tribe-owned property by any program, which is available for disposal, donation, sale or internal redistribution.

j.   **Salvage:** Property that has no reasonable prospect of sale or use as serviceable property without major repairs because it is worn, damaged or deteriorated, or because of its incomplete condition or specialized nature. While salvageable items have no reasonable prospect of sale or use without major repairs, it may have some monetary value as scrap material.

k.   **Scrap:** Property that has no reasonable prospect of being sold except for the recovery value of its basic material content.

l.   **Obsolete:** No longer in use, rudimentary or poorly developed, replaced with something newer.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

Standing Rock Sioux Tribe

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

2.0 PROPERTY AND RECEIVING POLICIES	Date Issued:	
	Date Revised:	

A.   General Policies

1. The Property and Receiving/Procurement Department of the Tribe has direct responsibility for the updating of these Property and Receiving Policies and Procedures. This department is also responsible for receiving, interpreting, and disseminating all instructions and regulations pertaining to the management of property or materials for the Tribe. The Property and Receiving/Procurement Department is further directed by the Judicial Committee to maintain surveillance of assets and to ensure optimum utilization and disposal of all property or materials in the custody of the Tribe.

2. Each program is accountable for the property assigned to their specific program. The program is responsible for monitoring and safeguarding all property designated to their custody, accurately inventorying all assets and for assisting the Property and Receiving/Procurement Department in keeping the property records up-to-date. Programs will place special emphasis on the control of sensitive items by closely monitoring the proper use, storage and accountability.

3. In no case will property under the custody of the Tribe be used for anything but the actual needs or performance of the work undertaken by the Tribe's programs. The use of Tribal property and equipment is restricted to Tribal employees, but may be permitted to outside contractors or others providing services for the Tribe if such use benefits the best interest of the Tribe. The corresponding contract/agreement, approved in accordance with the Procurement Policies and Procedures, will serve as authorization for use of Tribal property and equipment.

4. In no event shall contractors or service providers be permitted to operate Tribal vehicles, nor shall they be permitted to operate heavy equipment or machinery belonging to the Tribe, unless they have been specifically contracted to operate such equipment or machinery, have demonstrated appropriate certification of ability to operate such equipment and shall have provided current proof of liability insurance and written waiver of claims against the Tribe.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

5.   All employees who may operate Tribal equipment or vehicles, or who may seek reimbursement for travel in their personal owned vehicle on or off the reservation, must maintain a current, valid driver's license or appropriate certification of ability to operate such equipment, and shall submit to the Property and Receiving/Procurement Department evidence of its current status, at any time such license/certificate is requested utilizing the Driver/Motor Vehicle Record Approval form (See Appendix A). Such employees shall also provide evidence of being insured with liability insurance for their personal vehicles, or that they are eligible for coverage under Tribal policies for Tribal vehicles.

6.   The Property and Receiving/Procurement Department will maintain records of all personal property for the Tribe. All programs will report to the Property and Receiving/Procurement Department all pending transfers, loaned, stolen, damaged or obsolete personal property. Although the Property and Receiving/Procurement Department is responsible for the maintenance of all asset records, each of the Tribe's programs are directly responsible and accountable for the control, use, maintenance, and security of the capital assets in their possession.

7.   Redistribution of personal property within the Tribe will be accomplished, to the maximum extent possible, as a cost saving measure. A list of assets available for redistribution will be maintained on file in the Property and Receiving/Procurement Department and will be periodically distributed to the various programs for review. The Property and Receiving Action Request Form (PRAR) (See Appendix B) shall be submitted to the Property and Receiving/Procurement Department by programs in order to initiate an asset transfer.

8.   A detailed Property Listing will be maintained utilizing the ASAP Systems software (ASAP), and the listing will be reconciled to the G/L on a quarterly basis for all capital assets.

9.   Expenditures incurred in connection with maintaining an existing asset in good working order are expensed as a repair if the cost is less than $500. Repairs costing more than $500 are capitalized if they increase the life of the existing asset longer than one year.

10.   For capital assets purchased with federal funds, programs and the Property and Receiving/Procurement Department will work together to ensure that the 2 CFR 200 Uniform Guidance requirements are met.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

B.   **Asset Acquisition Policies**

1. All capital asset purchases must follow the approval and routing process, as outlined in the Procurement Policies and Procedures. The Property and Receiving/Procurement Department will not accept or fulfill any requests without an authorized Purchase Order (PO) on file. Items received by the Property and Receiving/Procurement Department without an approved PO will be held until the proper approval has been obtained. Refer to the Procurement Policies and Procedures for further information regarding the PO process.

2. All capital asset purchases must be delivered to the Property and Receiving/Procurement Department for processing and tagging, if applicable. All purchased assets greater than $500 or deemed "sensitive" (i.e. computer hardware, electronics, etc. under the $500 threshold) must be tagged by the Property and Receiving/Procurement Department prior to delivery to the requesting department. If an asset is delivered to the requesting department first, the program is to contact the Property and Receiving/Procurement Department so they can tag the items within 10 days of receiving the item.

C.   **Property Gift and Donation Policies**

1. Gifts and Donations of capital assets must be recorded at fair market value in accordance with GAAP. Fair market value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Property and Receiving/Procurement Department is responsible for researching the market price based on prices of identical or similar assets. If market price is not available for identical or similar assets, the Property and Receiving/Procurement Department is responsible for estimating the value of the asset.

2. Gifts do not become Tribal property until receipt of an official acceptance letter by the Tribal Chairman. After this is obtained, the Property and Receiving/Procurement Department will document the acceptance of the gift within ASAP. Gifts left at the Tribe prior to acceptance approval must be reported to Property and Receiving/Procurement Department as being "on loan". The tagging, engraving and inventorying of accepted gifts will be handled through the Property and Receiving/Procurement Department.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

3.　A PRAR form will be utilized to document the details of the donated asset (i.e. description, value, model, etc.) by the program and submitted to the Property and Receiving/Procurement Department for approval and input into ASAP.

4.　For information regarding cash gifts and donations, refer to the Cash Management Policies and Procedures.

D.　Annual Inventory Policies

1.　Each program and the Property and Receiving/Procurement Department shares a joint responsibility to ensure the Tribe's property entrusted to his/her care is maintained and safeguarded to the best of their ability. Capital assets and all items deemed "sensitive" are inventoried for each program at the Property and Receiving/Procurement Department using ASAP.

2.　Responsibility for property and equipment rests with the program where the capital asset is assigned. Accurately maintained capital asset records, including periodic inventory of the items, is the responsibility of the Property and Receiving/Procurement Department along with the program.

E.　Depreciation Policies

1.　The Tribe will establish useful lives for capital assets based on its own past experience with similar assets. If the Tribe does not have any past experience with a given type of capital asset, the Tribe will estimate the useful life of an asset based on what other governments and/or private-sector enterprises use.

2.　The Property and Receiving/Procurement Department is responsible for assigning useful lives to all assets input into ASAP. On a quarterly basis, depreciation reports will be provided to the Controller, or designee, for posting to the G/L in the Microsoft Dynamic GP software.

F.　Dispositions and Interdepartmental Transfer Policies

1.　Capital asset dispositions and transfers are the responsibility of the program and must be approved by the Property and Receiving/Procurement Department Director via the PRAR form.

2.　All funds from assets sold must be routed to the Finance Department and secured through the standard cash receipts process.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

3.0 PROPERTY AND RECEIVING PROCEDURES	Date Issued:	
	Date Revised:	

A.   General Procedures

1.   All requests for personal property ordered by a program must be reviewed by the Property and Receiving/Procurement Department . If items are not processed by the Property and Receiving/Procurement Department, it is the responsibility of the program to inform the Property and Receiving/Procurement Department so the item can be properly tagged and added to inventory.

2.   A detailed Property Listing will be maintained by the Property and Receiving/Procurement Department utilizing ASAP and the listing will be reconciled quarterly to the G/L. Any variances must be researched by the Property and Receiving/Procurement Department through coordination with the Finance Department. Documentation of the quarterly reconciliation must be maintained. The Property Listing will track the following information:

   a.   Asset Description;

   b.   Brand;

   c.   Purchase Date;

   d.   Cost;

   e.   Serial Number;

   f.   Useful Life;

   g.   Program;

   h.   Balance Sheet Capital Asset Account;

   i.   Capital Expense Category; and,

   j.   Any other applicable information.

3.   When personal property is purchased, the expense is coded to the capital expense category it applies to; however, the asset is not placed on the

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

Balance Sheet until a manual journal entry is completed by the Controller, or designee.

4. Expenditures incurred in connection with maintaining an existing asset in good working order are expensed as a repair if the cost is less than $500. Repairs costing more than $500 are capitalized if they increase the life of the existing asset greater than one year.

   a. The Property and Receiving/Procurement Department will review the repairs and maintenance expenses recorded in the general ledger on a quarterly basis to determine if any amounts, in excess of $500, meet the increased life criteria and should increase the total cost of an existing asset. If it is determined that an asset should be capitalized, the Property and Receiving/Procurement Department will update the asset information within ASAP and tag the asset as required.

B. **Asset Acquisition Procedures**

1. Purchases for capital assets must go through the standard procurement procedures as outlined in the Procurement Policies and Procedures.

2. In addition to the PO requirements, purchases of capital assets must be documented on the PRAR form. The PRAR form should be kept with the PO, and include all relevant information including:

   a. Program Name;

   b. Program Number;

   c. New Tag Number;

   d. Old Tag Number;

   e. Depreciation Schedule;

   f. PO Number;

   g. Check Number;

   h. Item Description;

   i. Make/Model;

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

      j.   Serial/Vehicle Identification Number;

      k.   Date/Year Acquired;

      l.   Equipment Costs;

      m.   Location;

      n.   Condition Code; and,

      o.   Approved by.

3. The copies of the PRAR form are distributed to the Property and Receiving/Procurement Department (white copy) and the program (canary copy).

4. Once an approved PO and PRAR form have been completed and the assets have been delivered to the Property and Receiving/Procurement Department, the Property and Receiving/Procurement Department will open and verify the items received from vendors and compare them to the PO. Any variances should be discussed immediately with the vendor for correction, if necessary.

5. The Property and Receiving/Procurement Department will input the asset and all other relevant information (i.e. useful life, asset code, serial #, description, etc.) into ASAP. The Property and Receiving/Procurement Department Director will review these inputs for accuracy. Upon approval, the asset value and depreciation values are posted to the G/L by the Controller in the Microsoft Dynamic GP software.

6. All assets above $500 and those items deemed "sensitive" must be tagged for ease of identification. The Property and Receiving/Procurement Department is responsible for tagging all assets that meet this criteria and recording the associated tag number in ASAP.

      a.   The Property and Receiving/Procurement Department will issue a property tag for the item, if it meets the tagging criteria.

      b.   The corresponding tag number will be recorded in the ASAP system.

      c.   The Property and Receiving/Procurement Department is responsible for tracking all issued and unissued asset tags.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

7. The Property and Receiving/Procurement Department will deliver the asset(s) to the program.

8. The program will sign for the delivery of the asset(s) on the PRAR form to confirm the delivery of goods (the signature does not indicate authorization of payment). The canary copy of the signed PRAR form will be delivered to the program for their records.

9. Once all items have been received, the Property and Receiving/Procurement Department will notify the program to process the payment. Refer to the Accounts Payable Policies and Procedures for further information on this process.

C. Property Gift and Donation Procedures

1. Upon receipt of a gift or donation of property and equipment, the program should notify the Property and Receiving/Procurement Department that a gift or donation has been received, and attach the following:

    a. A Gift Acceptance Form (See Appendix C) explaining how the gift will benefit the Tribe and request that it be accepted.

    b. A draft of a letter of acceptance for the program and Tribal Chairman's signature; and,

    c. A prepared thank you letter for the program and Tribal Chairman's signature.

2. Once a gift or donation of property and equipment has been accepted, the Program will notify the Property and Receiving/Procurement Department via the PRAR form.

3. The Property and Receiving/Procurement Department will research the fair market value of the gift and provide documentation on the PRAR form. The Property and Receiving/Procurement Department will document the fair market value, and estimated useful life for depreciation in the ASAP software.

4. The Property and Receiving/Procurement Department is responsible for ensuring the item is placed on the Property Listing, if applicable, as well as ensuring the item is tagged if it meets the tagging criteria.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

D. Annual Inventory Procedures

1. Physical inventories of all property will be taken at least once per year. The Property and Receiving/Procurement Department and the program will monitor all inventory activity, and designated inventory personnel in each department who do not have custody of the assets, will assist with the inventory process. The Property and Receiving/Procurement Department will be responsible for determining an Inventory Schedule, which should include the program and date of the physical inventory, to ensure all programs perform the required annual inventory procedures.

2. At the start of the inventory cycle, each person designated to assist with the inventory process will be provided with a current listing of all assigned property via the Property Listing by the Property and Receiving/Procurement Department. The Property Listings will be exported from the ASAP system, filtered by program, and sent to each Program Director. The designated inventory personnel will conduct the physical inventory for all property within their area of responsibility in coordination with the program. As each item is inventoried, the designated inventory personnel will:

    a. Check each capital asset to see if it is on the Property Listing, verify that the information, including tag number and serial number, is correct and sign their initials to indicate the information is correct.

    b. Document all capital assets not included on the Property Listing. The designated inventory personnel should include the tag number, description and location of the item.

    c. Any assets meeting the tagging criteria that are not already tagged should be reported to the Property and Receiving/Procurement Department so that they may be tagged accordingly.

3. Upon completion of the physical inventory, all documents related to the inventory shall be returned to the Property and Receiving/Procurement Department, and the results of the inventory must be reconciled by the Property and Receiving/Procurement Department to determine if the capital assets need to be added, deleted or modified in the Property Listing. If items were identified that were not properly tagged, the Property and Receiving/Procurement Department will issue tags.

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

4. The Property and Receiving/Procurement Department must reconcile the results of the inventory to the Insurance Schedule to determine if all assets are appropriately insured. Any variances must be investigated to determine if any changes (additions or removals) from the insurance policy are required. If changes are required, the Property and Receiving/Procurement department must notify the insurance company immediately.

5. The final reconciliation of the physical inventory to the Property Listing will then be reported to the Controller by the Property and Receiving/Procurement Department.

6. Capital assets on the Property Listing by program, which are not located during the inventory will be considered missing. If subsequently found, the asset will be verified by Property and Receiving/Procurement Department and the record considered reconciled. If the items are not located, the Property and Receiving/Procurement Department will perform the following:

   a. Notify the program to initiate action to locate the missing assets.

   b. If the asset is determined to be a sensitive item or of high dollar value, notify police so that a police investigation into the theft of the asset will be required.

   c. Assets that were determined to have been disposed of by the department due to the poor condition and age of the item will be documented as such and the Property Listing must be annotated to reflect the final disposition of the asset. A statement by the program will be required indicating what items were disposed and that the disposal was done prematurely without going through Property and Receiving/Procurement Department, or by utilizing an Equipment Disposal Form. The program is required to complete the Equipment Disposal Form at that time and submit it with the statement.

E. Depreciation Procedures

1. Capital assets are depreciated utilizing the useful lives and federal depreciation methods that have been approved and established by the Tribe. In accordance with *§ 200.436 Depreciation,* the period of useful service or useful life established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

equipment, technological developments in the particular area, historical data, and the renewal and replacement policies followed for the individual items or classes of assets involved. Reference *§ 200.436 Depreciation* of the Uniform Guidance for further clarification on depreciation rules.

2. When an asset is entered into ASAP, depreciation is automatically calculated based on the useful life and depreciation method assigned to the asset.

3. The Property and Receiving/Procurement Department regularly reviews the Property Listing for any items that may be classified incorrectly or that may need to be evaluated for impairment.

4. On a quarterly basis, the Property and Receiving/Procurement Department should review the Depreciation Report from ASAP to ensure all assets are being depreciated correctly. Documentation of the review should be maintained in the ASAP system.

5. Once the depreciation amount for the quarter has been approved by the Property and Receiving/Procurement Department, the G/L should be updated by the Controller for any adjustments identified during review.

F. **Dispositions and Interdepartmental Transfer Procedures**

1. When it is in the Tribe's best interest to sell or exchange personal property acquired, the following procedures should be used for the sale or exchange:

   a. When selling property, advertise for sealed bids. Sell to the highest bidder as approved by the respective Council Committee and Tribal Council.

   b. If exchanging property for property of similar value, obtain the approval of the Council Committee and Tribal Council.

   c. If the sale or exchange is for personal property acquired with federal funds or provided by a federal agency, prior approval for the sale or exchange must be received by the agency if the value of the property is over $500.

2. Upon the sale of an asset, the program should complete a PRAR form and submit it to the Property and Receiving/Procurement Department. The Property and Receiving/Procurement Department will review the disposal

Standing Rock Sioux Tribe

PROPERTY AND RECEIVING
POLICIES AND PROCEDURES

and remove the asset from the ASAP system. A journal entry will be created to remove the disposed asset from the G/L.

3.   Upon the exchange of an asset with another department, the program should complete a PRAR form and submit it to the Property and Receiving/Procurement Department. The Property and Receiving/Procurement Department will pick up the asset(s) from the department and determine if the assets are useable and can be transferred to another program. If it is determined that the assets are not useable, the Property and Receiving/Procurement Department will dispose of the asset in the ASAP system.

4.   Any cash received from the sale should be taken to the Finance Department for deposit.

STANDING ROCK SIOUX TRIBE
Driver / Motor Vehicle Record Approval

DATE: _____

PROGRAM NAME: _____

PROGRAM #: _____

NEW DRIVER APPROVAL: YES   NO

NAME:_____DL#_____

STATE ISSUED: _____

Please attach copy of Driver's License.

NOTES:

PLEASE COMPLETE THIS FORM AND RETURN TO PROPERTY MANAGEMENT DEPARTMENT FOR INSURANCE APPROVAL ONCE APPROVED OR DISAPPROVED PROPERTY DEPARTMENT WILL SEND A NOTIFICATION.

PROPERTY MANAGEMENT USE ONLY:

DRIVER APPROVED   YES   NO

Received by: _____ UPDATED SYSTEM: YES   NO   DATE: _____

STANDING ROCK SIOUX TRIBE
PROPERTY & RECIVING ACTION REQUEST FORM (PRAR)

PLEASE COMPLETE THIS FORM WHEN YOU RECEIVE/PURCHASE OR TRANSFER OF EQUIPMENT AND RETURN TO PROPERTY MANAGEMENT DEPARTMENT FOR A TAG NUMBER.

DATE:

PROGRAM NAME:_____   Program #:_____

NEW TAG #:   _____OLD TAG#_____ Depreciation Schedule: _____

P.O. #: _____   CHECK #: _____

ITEM/DESCRIPTION: _____

MAKE/MODEL: _____

SERIAL/VIN #:   _____ODM:_____

DATE/YR ACQUIRED: _____ EQUIPMENT COST: $_____

LOCATION: _____

CONDITION CODE: NEW ☐   USED ☐   DONATED ☐   TRANSFER ☐

If donated Item (s) please list department:
If donated equipment to another program or non-tribal entity Chairman's signature is required:

_____Date:_____
Approved by:

NOTES:

PROPERTY MANAGEMENT USE ONLY:
Received by: _____ UPDATED SYSTEM: YES   NO   DATE: _____

WHITE (PROPERTY)   –   PINK (FILE)   –   CANARY (PROGRAM)

TIMEKEEPING AND PAYROLL POLICIES AND PROCEDURES

** 2018

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

1.0	TIMEKEEPING AND PAYROLL	Date Issued:	
	PURPOSE AND SCOPE	Date Revised:	

Purpose

To provide guidelines to Standing Rock Sioux Tribe (the Tribe) employees and contract employees to ensure that payroll and timekeeping processes are in compliance with the policies listed below. To ensure that the Tribe has:

◆ Accurate accounting of time entry, payroll and payroll taxes for financial reporting purposes.

◆ Adequate controls to ensure that time worked is reported accurately and that the approved pay rates are applied for each employee.

◆ Requirements detailed to provide guidance to employees recording their time and to those performing payroll processing and management functions.

◆ Adequate controls to ensure that ADP Comprehensive Payroll (ADP) services are performed in accordance with the ADP Standard Operating Procedures (See Appendix C) and that timekeeping and payroll is overseen by the Payroll Department.

Scope

This policy applies to all Tribe employees and contract employees who enter and record time, supervisors who approve time and approve leave requests, personnel who process time edits, and those employees that are responsible for payroll processing. Programs may elect to impose stricter controls over timekeeping and payroll than those required by this policy.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

2.0 TIMEKEEPING AND PAYROLL POLICIES	Date Issued:	
	Date Revised:	

A. General Information Policies

1. The Tribe's Timekeeping and Payroll Policies and Procedures contain the policies, procedures and practices of the Tribe and provide guidelines for the Payroll Department, employees, and management. When a policy or guideline does not address a situation in the workplace, employees and management are expected to rely on the Tribe's mission, and to obtain guidance from the Payroll Department. The Tribe conducts its business practices consistent with the requirements of the Tribe, as well as Tribal and federal law.

2. Employees will be required to read the Timekeeping and Payroll Policies and Procedures and sign a policy acknowledgement form that will be provided by the Human Resources (HR) department during the onboarding process.

3. The Tribe utilizes ADP for payroll processing, which is performed in accordance with the ADP Standard Operating Procedures. Employees are required to setup an account through the ADP Time and Attendance Portal.

B. Time Entry, Edit and Review Policies

1. Nonexempt (hourly) employees will utilize the ADP Time and Attendance Portal to keep track of weekly time.

2. Exempt (salary) employees' time will utilize the ADP Time and Attendance Portal to keep track of weekly time and to report any leave taken.

3. Employees must verify their time weekly through reviewing their detailed time entries recorded within the ADP Time and Attendance Portal by close of business Friday. Every effort should be made to resolve any missing entries or errors prior to this deadline.

4. Direct supervisors, or their designee, must review and approve all of their direct reports timecards by 10:00am the Monday following the end of the pay period.

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

5. Systems access to time entry edit and review functions should be reviewed at least biannually (twice per year) in order to ensure no inappropriate access permissions are granted. Finance will facilitate this review process by requesting the necessary reports from ADP, and report changes to ADP that need to be made, as appropriate.

C. Employee Leave Policies

1. All leave must be appropriately approved by the employee's supervisor, and accurately reflected in the ADP Time and Attendance Portal. All leave, with the exception of leave related to short-term disability, Family Medical Leave Act (FMLA) and workers' compensation, must be approved electronically in the ADP Time and Attendance Portal. For leave related to short-term disability, FMLA and workers' compensation, refer to the Personnel Policies and Procedures for further guidance.

2. PTO accrual rates are documented in the Personnel Policies and Procedures and are set up within ADP to automatically accrue each pay period. All access to modify PTO accrual rates is limited to HR personnel. See the HR Policies and Procedures for further leave policy guidance.

D. Payroll Processing and Payroll Distribution Policies

1. Minimum standards of internal control must be established to ensure payroll is processed completely and accurately and employees are paid timely on specified payroll dates, as defined by the Pay Period Schedule (See Appendix A).

2. All amounts withheld from the employees' paychecks must be remitted timely and accurately to the appropriate authorities. All federal, state and Tribal reports must be completed timely and accurately. The Payroll Department personnel will be cross-trained on all payroll functions to ensure there are backups available if an employee is not available to fulfill an assigned task.

3. All deductions from employee paychecks must be approved prior to payroll processing. Approval forms must be obtained from the individual program (i.e. Standing Rock Housing Authority, Standing Rock Utility Authority, etc.) and must be approved by the Payroll Department before deduction amounts will begin.

Standing Rock Sioux Tribe

**TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES**

4. Employees wishing to obtain a salary loan must obtain approval from the Payroll Department. Employees will be limited to a maximum of four salary loans per year with a maximum of $2,000 per loan. A 7.5% interest charge will be assessed on all loans, with the exception of salary loans resulting from a death in the immediate family of the employee.

5. All payroll will be reviewed by the Payroll Department prior to beginning the payroll processing procedures. Any edits or corrections should be fixed during Direct Supervisor, or designee, review in order to prevent a delay in payroll processing. Although the Payroll Department will be authorized to correct errors, these should be infrequent. Under no circumstances will payroll personnel have access to any of the HR functions within ADP.

6. The Tribe does not issue hardcopy paychecks. A limited supply of blank check stock will be maintained in a locked cabinet in the Payroll Department and only authorized personnel are to have access. Checks should be used in only limited, pre-approved situations.

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

3.0 TIMEKEEPING AND PAYROLL PROCEDURES	Date Issued:	
	Date Revised:	

A. General Information Procedures

1. Management must familiarize themselves with the Timekeeping and Payroll Policies and Procedures in order to be able to communicate these policies to employees. Management must make themselves available to their employees to explain or discuss the policies and their application.

2. If management is in doubt of the meaning and interpretation of any part of the Timekeeping and Payroll Policies and Procedures, they are responsible for consulting with the Payroll Department for clarification.

3. If there is a conflict between internal departmental policies and any of these policies, this policy must govern.

4. Employees must work within the guidelines of the Tribe's policies and procedures and are responsible for contacting the Payroll Department for interpretation or guidance, should questions arise.

5. Employees must sign a policy acknowledgement, provided by the HR Department, upon hire in order to document their understanding of the Timekeeping and Payroll Policies and Procedures.

B. Time Entry, Edit and Review Procedures

Time Entry

1. Nonexempt (hourly) employees must enter their time worked in the ADP Time and Attendance Portal.

2. Exempt (salary) employees must enter their time in the ADP Time and Attendance Portal. Exempt employees must adjust their time to include any leave taken during the pay period in order for any paid leave to be deducted from appropriate leave accruals, or for entering leave without pay, if paid leave is unavailable.

3. Each week, employees must verify their time in the ADP Time and Attendance Portal to ensure the amount of time recorded matches the hours actually worked and that all leave taken was appropriately recorded and approved. Employees are responsible for discussing any variances or

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

errors identified during their review with their direct supervisor, or designee, before the payroll deadline.

4.   Employees can enter estimated leave time in advance. This should especially be done if an employee will be absent through the end of a pay period and will not be back before the entry/approval deadlines. If actual leave time is different from the estimated leave time entered, it is the employee's responsibility to ensure that a time correction is processed in accordance with the Time Review and Edits section of this policy. Direct supervisors, or designees, can also approve ADP Timecards in advance.

<u>Time Approval</u>

1.   Direct supervisors, or designees, must review, approve and submit all ADP Timecards for all employees within their department, no later than 10:00 am the Monday following the end of the pay period, unless another specific time is requested due to a holiday or closure. The Tribe utilizes an Annual Payroll Schedule (See Appendix A) to assist with tracking required due dates of time entry. Reviewers should specifically look to ensure that all time appears reasonable and appropriate and that all errors, if applicable, have been investigated and corrected.

2.   For employees of the direct supervisor level and above, ADP Timecards will be approved by the next appropriate level of management, or designee.

3.   In the event that both the direct supervisor, and any of their approved designees, are unavailable to approve an employee's ADP Timecard, the Payroll Department has the authority to review and approve the ADP Timecard. The Payroll Department will access the unapproved ADP Timecard in the ADP Time and Attendance Portal, review it for reasonableness (e.g. over 40 hours, etc.), and approve the ADP Timecard for payroll processing. Follow-up with the corresponding employee and supervisor will occur, as needed.

4.   Approval levels will be assigned in the ADP Time and Attendance Portal by HR and will be based on the organizational level of each employee. Direct supervisors and designees may not have the authority or access to edit or approve their own time. The Payroll Department will be responsible for coordinating with ADP to ensure all access levels are appropriate.

Standing Rock Sioux Tribe

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

Time Review and Edits

1.   ADP Timecard edits are required when adjustments to the total hours
        worked, time allocation between departments, department/program codes,
        and/or leave amounts used are necessary.

        a.   If an edit is needed, the employee requesting the edit will make a
                note in the "Notes Section" in the ADP Timecard and their direct
                supervisor, or designee, will approve and process it.

        b.   The direct supervisor, or designee, is responsible for ensuring the
                accuracy of ADP Timecard edit information submitted by the
                employee. The direct supervisor, or designee, must contact the
                Payroll Supervisor if edits are needed to ADP Timecards that have
                already been submitted for processing.

        c.   No employee is permitted to edit their own time after the ADP
                Timecard has been approved by their direct supervisor, or
                designee. Systems access reports should be provided by ADP to
                the Finance Department on at least a bi-annual basis to ensure
                there are no inappropriate access permissions. Once the Finance
                Department has reviewed the reports, documentation of the review
                and the correction processed by ADP, including the date and
                signature of reviewer, must be maintained on the network.

2.   ADP Timecard edit notes must be retained for a minimum of three years
        in accordance with § 200.333 *Retention Requirements for Records* of the
        Uniform Guidance. The Payroll Department is responsible for
        coordinating with ADP to ensure reports are maintained for three years in
        the ADP Time and Attendance Portal for the required time, and if not,
        requesting the reports be provided for saving on the shared drive.

ADP Timecard Processing

1.   The Payroll Supervisor must review all submitted and approved ADP
        Timecards for reasonableness and for potential errors and this review must
        be documented in the ADP Time and Attendance Portal. Missing ADP
        Timecards, or ADP Timecards with potential errors, will be investigated
        and the Payroll Department will be notified. The Payroll Department will
        notify the HR Manager of which programs and employees were in
        violation of the submission deadline and/or have repeated issues with ADP

**TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES**

Timecard errors. Failure to adhere to the timekeeping submission requirements may result in additional training or disciplinary action.

2. Once the Payroll Supervisor has verified all ADP Timecards and any errors have been fixed, the Payroll Supervisor will notify ADP that payroll is ready for processing. This notification must occur in compliance with the timelines defined in the ADP Standard Operating Procedures.

C.   **Employee Leave Procedures**

Leave Accruals

1. Annual and sick leave will be automatically accrued based on accrual rates that are setup by the HR Department and documented in the Personnel Policies and Procedures maintained by HR.

2. Annual and sick leave balances will be automatically updated in the ADP Time and Attendance Portal to account for hours accrued each pay period and any leave taken.

Expected Leave

1. When an employee intends to be out of work an ADP Leave Request must be entered into the ADP Time and Attendance Portal and electronic approval from the direct supervisor, or designee, must be obtained. The employee will be required to enter the approved paid leave code in the ADP Time and Attendance Portal for the time taken.

2. If an employee utilizes leave under short-term disability, FMLA or workers' compensation, they must go through the request approval process as set forth in the Personnel Policies and Procedures. For these types of leave, the HR Department is responsible for submitting documentation denoting leave start and end dates and other pertinent information to the direct supervisor, or designee, and to the Payroll Department. The direct supervisor, or designee, will be responsible for entering the employee's time while they are on leave for each pay period. The Payroll Supervisor will be responsible for monitoring the start and end dates to ensure all absences are properly supported.

3. If approved leave was added to an ADP Timecard that has already been submitted to the Payroll Department, and the employee does not take the leave, changes or edits must be processed in the ADP Time and Attendance Portal. The employee must notify the direct supervisor, or

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

designee, and request that they contact the Payroll Department to process the changes or edits.

Unexpected Leave

1. If leave is not approved prior to going on leave (i.e. unexpected illness), the employee must follow the same procedures of obtaining approval, and must complete an ADP Leave Request to their direct supervisor, or designee, the first day that they return to work. If the pay period related to the leave has already been closed, the employee must still provide documentation so that the adjustment can be recorded on the subsequent ADP Timecard.

2. The direct supervisor, or designee, is responsible for discussing any unauthorized leave request(s) with the employee.

Approved Leave

1. Once an ADP Timecard that includes a paid leave code has been processed, the number of hours utilized will be automatically deducted from the employee's accrued leave balance.

Unpaid Leave

1. Employees are not permitted to use annual leave that has not been accrued. In the event that an employee must be absent from work and they do not have any accrued leave, one of the following will occur:

    a. Pre-approved: Whenever possible, an employee should obtain approval for unpaid leave; as pre-authorized unpaid leave. All pre-authorized unpaid leave must be approved by the Department Supervisor, or designee, prior to leave being taken.

    b. Not Pre-Approved: In the event that an employee has to take unpaid leave without obtaining prior approval (i.e. unexpected illness, etc.), they must obtain approval from their Department Supervisor, or designee, upon returning to work.

    c. Termination: Pre-authorized unpaid leave approvals are required for terminated employees who do not complete a full workweek in their final pay period, and must be coordinated with the HR Department for the termination of benefits.

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

Refer to the Personnel Policies and Procedures for further guidance on Unpaid Leave requirements.

D. **Payroll Processing and Payroll Distribution Procedures**

Systems Access

1. Payroll personnel do not have edit access to the HR functions (i.e. new employee set up, direct deposit, pay rates, etc.) in the ADP Time and Attendance Portal. HR personnel are responsible for adjusting Annual and sick leave accrual rates. These matters are not covered by this policy. Refer to the HR Policies and Procedures for further information.

2. The Payroll Department will perform all payroll functions to ensure payroll is processed timely and accurately. The Payroll Department will be given appropriate systems access and cross-trained to ensure that all payroll will be processed in the event that the Payroll Supervisor is unavailable to process their assigned payroll duties. In addition, ADP personnel can serve as additional back-up in the event both the Payroll Supervisor and Payroll Assistant are unavailable to process payroll.

Employee Changes

1. The HR Department will notify the Payroll Department, via the ADP Time and Attendance Portal, of all personnel changes processed during the pay period including new hires, terminations, and pay rate changes. However, the Payroll Department will not have access to setup employees or make employee pay rate changes.

2. The Payroll Department will compare the Employee Changes Report; including benefit and tax information, to the employee elections and the updated Notes in the ADP Time and Attendance Portal to ensure that all changes are supported and approved. During the Payroll Supervisor's review of the HR documentation provided, they will also ensure that all W-4 and benefit deductions entered are correct based on the employee personnel file. If any errors or unsupported changes are identified, the Payroll Supervisor will follow-up with the Benefits Specialist and the HR Department for resolution.

Additional Pay and Deductions

1. The Benefits Specialist receives vendor invoices for the fringe benefits and/or deduction amounts and compares to the ADP Time and Attendance

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

Portal report totals to ensure expensed amounts, by type and employee, are accurate. Any variances identified are documented and are communicated to the Payroll Supervisor and ADP Relationship Manager for correction.

2. Employees will be responsible for obtaining the appropriate authorization form in order to process additional payroll deductions (i.e. rent, utility, tuition deductions, etc.). Forms will be obtained through each program and must be approved by the Payroll Supervisor before the deduction will take effect. Deductions requiring documented approval include, but are not limited to:

   a. Tribal Short Term Loans;

   b. Tribal Salary Loans;

   c. Tribal Education Loans;

   d. Tribal Co-Signed Loans;

   e. Standing Rock Housing Authority Rent Payments;

   f. Standing Rock Propane payments and service charge payments;

   g. Standing Rock Telecom;

   h. Sitting Bull College fees, student housing and tuition;

   i. SRST Tribal Court fees including wage withholding orders, default judgements, child support, fines and costs, orders of contempt, etc.;

   j. North Dakota State Disbursement Unit for child support payments;

   k. Social Security Administration for administrative wage garnishments;

   l. Internal Revenue Service for past due tax liabilities;

   m. United States Department of Education for student loan payments and garnishment orders for defaulted loans;

   n. United States Department of Treasury for U.S. wage garnishment orders; and,

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

o.   SRST Programs for repayment of amounts owed on travel and other debts owed to tribal programs.

Any court ordered garnishments are processed by ADP; however non-court ordered items are processed by the Payroll Department.

3.   Employees wishing to obtain a salary loan must fill out a Salary Loan Authorization Form (See Appendix B). The form must be approved by the Program Director and the Payroll Supervisor. An employee may only take one loan out at a time and can only be approved up to the net value of an employee's accrued annual leave balance. In the event sufficient PTO is not available, the request will be denied.

4.   Once a salary loan has been approved, the check will be processed through Accounts Payable. See the Accounts Payable Policies and Procedures for further guidance on the check process.

5.   Some employees may be fully or partially exempt from taxes and various benefits. For further guidance, refer to the HR Policies and Procedures.

6.   All expense reimbursements will be handled through the Accounts Payable process. For further guidance, refer to the Accounts Payable Policies and Procedures.

Pre-Processing

1.   Prior to submitting payroll to ADP, the Payroll Supervisor will request a Payroll Preview Report from the ADP system. The Payroll Supervisor will conduct a review of all deductions entered in the ADP system utilizing the Statistical Summary Report and detailed Payroll Register.

2.   The Payroll Supervisor will conduct a review of all new deductions entered to ensure appropriate documentation and approval is in place prior to processing payroll.

3.   On the Tuesday following the close of the payroll period and after the Payroll Preview Reports have been reviewed, the Payroll Supervisor will submit the payroll file to ADP for processing. Any edits that are not made by the deadline will be corrected the following pay period.

4.   ADP will process the ADP Timecards and prepare the ADP Workforce Now Time and Attendance Exception Report that documents any potential errors or discrepancies prior to payroll processing.

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

5.   Once the payroll has been pre-processed and any errors have been corrected or approved, ADP personnel will notify the Payroll Supervisor that the file is ready for final approval. Upon receipt of final approval, payroll will be processed.

Payroll Processing

1.   Upon final approval by the Payroll Supervisor of the payroll file, ADP will process the direct deposit. Refer to the ADP Standard Operating Procedures for more information regarding the final payroll distribution process.

2.   The Payroll Department will access the various payroll reports in the ADP Time and Attendance Portal to prepare Purchase Orders (PO) to submit relevant deduction amounts and garnishments to the various authorities. Although payroll reports are accessible through the Portal, the Payroll Department is responsible for ensuring that reports are either kept by ADP or exported and saved electronically on the shared drive in compliance with record retention policies.

3.   The Finance Department will perform an export from the ADP Time and Attendance Portal for importing payroll information into the general ledger in Microsoft GP.

4.   For employees who are involuntarily terminated, final paychecks are to be deposited by the next regularly scheduled payday in accordance with North Dakota State Employment Law.

Direct Deposit Processing

1.   All employees are required to utilize direct deposit. Employees will be responsible for either providing a voided check or a fax from the bank showing account information. The HR Department will enter the employee's bank account and routing number into ADP Time and Attendance Portal as part of the employee onboarding process.

2.   In the event an employee does not have a bank account, an ADP Aline Cash Card will be set-up in the employee's name. The Payroll Supervisor will be responsible for setting up and issuing the ADP Aline Cash Cards to the employee. On a quarterly basis, a listing of all employees who currently have Aline cards will be reviewed by the Payroll Department to ensure all active cards are appropriate (i.e. all individuals are currently

TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES

employed with the Tribe, etc.). The Payroll Department signs and dates the listing as evidence of review.

3. Unissued ADP Aline Cash Cards will be kept in a locked cabinet in the Payroll Department.

4. Employees will receive electronic notification of their pay statement signifying direct deposit. See the HR Policies and Procedures for further guidance on electronic paystub information.

Check Stock

1. The use of checks should be on a limited basis and pre-approval will be required by Human Resources prior to payroll being processed via check. The blank check stock is maintained in a locked cabinet in the Payroll Department. Only the Payroll Department has access to the cabinet. The check stock will be tracked via a Check Stock Log, and individuals using check stock must sign the checks out and document the reason for use.

Taxes and Reporting

1. Federal taxes are paid electronically each pay period. The Payroll Department will perform the primary duties for ensuring that taxes are calculated accurately, funds are transmitted and all tax forms are prepared. ADP will be responsible for preparing all W-2s and notifying the Tribe that they are available electronically on the ADP Time and Attendance Portal.

2. Quarterly 941 reports, unemployment reports and state withholding reports must be submitted to the appropriate agencies (i.e. the Internal Revenue Service (IRS) and North Dakota Taxation and Revenue). These reports are due no later than 30 days after quarter-end and will be submitted by ADP.

3. The Payroll Supervisor will have responsibility for ensuring the following:

    a. That all quarterly and annual tax reports, W-3 summaries, and other required reports tie to payroll reports and appear accurate, and that documentation is maintained to support these amounts.

    b. That all tax reports and payments are submitted by the applicable due dates by ADP, and supporting documentation is maintained.

**TIMEKEEPING AND PAYROLL
POLICIES AND PROCEDURES**

    c.   That all W-2s are accurate and tie to payroll reports, by employee, and are distributed to employees prior to the January 31st deadline each year.

    d.   That all W-2/W-3s and federal/state tax reports are retained at a minimum of seven years in accordance with the Internal Revenue Service (IRS) statute of limitations.

Workers' Compensation Report

1.   The Benefits Department must coordinate with ADP and the workers' compensation insurance vendor to ensure timely and accurate reporting and withdrawal of workers' compensation amounts.

STANDING ROCK SIOUX TRIBE
PAY PERIOD SCHEDULE
2018

PAY PERIOD #	FROM	TO	TIME SHEET DUE DATE	PAYDATE
01	12/24/17	01/06/18	01/08/18	01/12/18
02	01/07/18	01/20/18	01/22/18	01/26/18
03	01/21/18	02/03/18	02/05/18	02/09/18
04	02/04/18	02/17/18	02/16/18	02/23/18
05	02/18/18	03/03/18	03/05/18	03/09/18
06	03/04/18	03/17/18	03/19/18	03/23/18
07	03/18/18	03/31/18	04/02/18	04/06/18
08	04/01/18	04/14/18	04/16/18	04/20/18
09	04/15/18	04/28/18	04/30/18	05/04/18
10	04/29/18	05/12/18	05/14/18	05/18/18
11	05/13/18	05/26/18	05/28/18	06/01/18
12	05/27/18	06/09/18	06/11/18	06/15/18
13	06/10/18	06/23/18	06/25/18	06/29/18
14	06/24/18	07/07/18	07/09/18	07/13/18
15	07/08/18	07/21/18	07/23/18	07/27/18
16	07/22/18	08/04/18	08/06/18	08/10/18
17	08/05/18	08/18/18	08/20/18	08/24/18
18	08/19/18	09/01/18	08/31/18	09/07/18
19	09/02/18	09/15/18	09/17/18	09/21/18
20	09/16/18	09/29/18	10/01/18	10/05/18
21	09/30/18	10/13/18	10/15/18	10/19/18
22	10/14/18	10/27/18	10/29/18	11/02/18
23	10/28/18	11/10/18	11/09/18	11/16/18
24	11/11/18	11/24/18	11/26/18	11/30/18
25	11/25/18	12/08/18	12/07/18	12/13/18
26	12/09/18	12/22/18	12/20/18	12/27/18

**NOTE: TIME SHEETS MUST BE SUBMITTED TO THE PAYROLL OFFICE
BY 10:00 A.M. ON THE DUE DATE**

Standing Rock Sioux Tribe Form

STANDING ROCK SIOUX TRIBE
SALARY LOAN AUTHORIZATION

REQUESTOR: _____ DATE: _____

PROGRAM: _____ JOB TITLE: _____

AMOUNT OF REQUEST: $ _____ DATE NEEDED: _____

PURPOSE OF SALARY LOAN: _____

_____

_____

TERMS OF REPAYMENT: _____

_____

_____

REQUESTOR: _____ CONCURRED: _____
      (Signature of Requesting Person)   (Program Director)

TO BE COMPLETED BY PAYROLL DEPARTMENT:

ANNUAL LEAVE AVAILABLE: _____ HOURS   G/L LOAN ACCOUNT
CODING:

BUDGET AVAILABLE: YES: _____ NO: _____

EXISTING LOAN: YES: _____ NO: _____

VERIFIED BY: _____
          (Payroll Supervisor)

Form 300   FINANCIAL MANAGEMENT   REVISED 10/01/94
          PROCEDURES   PROCEDURE NO. III-B-2.2

Standard Operating Procedures

Comprehensive Payroll

Table of Contents

Client Overview: STINGROCKSIOUXT

Client Information

Client Name:	STINGROCKSIOUXT	**HR Admin Email:**	HRservices@adp.com
HR Employee Email:	HRservicesemployee@adp.com	**Relationship Manager:**	Johnson, Michelle
Toll Free Number:	"CA 844 210 2044 EE 844 711 2095"	**RM Director:**	DeMeritt, Tina

General Payroll Guidelines

Purpose
Provide guidelines for payroll processing rules, roles and responsibilities.

Guidelines

Payroll Contact(s)

- ☑ The client will designate one payroll contact and one alternate contact. The designated payroll contact will interact directly with the ADP Payroll Specialist.
- ☑ Primary responsibilities will include the approval of all payroll processing including the payroll preview and final payroll. The designated payroll contact will be the final decision maker for payroll related concerns which may include data entry in ADP Workforce Now® and Client Administrator activities for ADP Workforce Now® Time and Attendance.

Expatriate and/or Foreign National Employee Processing

- ☑ It is a requirement that the client consults with their immigration, legal or tax professional for advice on the full range of options available in expatriate, foreign and/or international employee work arrangements. The expatriate payroll taxation and process can be complex whether the employees are U.S. based and going to work in a foreign country or foreign based and coming to work in the U.S. ADP can process payroll, only to U.S. bank accounts, what the client authorizes and sends to ADP in writing, but it is outside the scope of our services to provide any type of compliance support or guidance. The client will be responsible for the expatriate pay calculations and reconciliations, as well as all compliance support and any types of forms that would need to be filed.

Company Set-up

- ☑ Multiple employee pay dates in the payroll schedule will require separate company codes.
- ☑ The client must designate what tax jurisdictions the company should or should not be a registered employer in. ADP does not provide tax advice as part of our services, but can provide general guidance information for payroll tax processing requirements.
- ☑ Client is responsible for notifying ADP of any new jurisdictions that require payroll and tax filing set-up.
- ☑ The client is responsible for responding to all tracers and notices received from agencies prior to the tax service effective date with ADP or in jurisdictions that have not been set-up with ADP Tax Service.
- ☑ Company configuration changes require advanced notice and additional fees may apply, ADP representative will provide written SOW with documented SLA.

Reports and Recordkeeping

- ☑ Payroll Reports are provided to the client with each payroll, Quarterly Tax Reports and Annual Reports are provided to the client as applicable.
- ☑ If the client needs a "Specially Formatted Certified Payroll" report, they must engage a third party.
- ☑ The client retains compliance responsibility for record keeping and document retention. ADP will provide reports and documentation to the client so they can maintain their records.

Quarter (Qtr) and Year-End (YE)

- ☑ ADP will provide quarterly and annual newsletters with quarter and year-end Qtr and YE reminders, tips, compliance information, and other dates of special interest.

Note: Client may assume responsibility for additional tasks if the ADP Workforce Now® system is not completely used. For example, if the client does not use the ADP benefits module, this will require additional administrative work from the client administrators.

General Roles and Responsibilities		
ACTIVITY	**ADP**	**CLIENT**
Implementation	☑ Load Balances/Prior Tax and Taxable Wages as necessary from previous vendors ☑ Set up special calculations ☑ Configure Payroll System ☑ Configure HR/Benefits System ☑ Configure Time and Attendance System ☑ Set up General Ledger ☑ Set up Benefit Accruals ☑ Tax Filing Set up ☑ Create Special Reports ☑ Parallel Payroll ☑ Run First Live Payroll Processing ☑ Testing of Time and Attendance	☑ Client will provide, verify, and confirm accuracy of ☑ Masterfile Data (Employee deductions; benefits, non-benefits, employee pay detail, garnishments, loans and loan balances ☑ Prior Tax and Taxable Wages ☑ Summary of Benefits and enrollment data ☑ Special Calculations (PTO, 401(k), shift differentials, union dues, etc. ☑ Time and Attendance Shift and Work Rules configuration ☑ Approval of Tax Filing set up and authorization of filing status ☑ Employee Coding in HR, Payroll and Time and Attendance ☑ Special Reporting Requirements ☑ Chart of Accounts information

|		
		✍ Benefit Accrual details ✍ Parallel payroll processing and first payroll processing ✍ Testing Time and Attendance set up and processing
Pre-Processing	✍ Prepare set of Client Standard Operating Procedures (SOP) ✍ Educate client on ADP's Standard Operating Procedures (SOP) ✍ Comprehensive Payroll only supports U.S. employees and U.S. payroll processing. International employees, including Puerto Rico and the Caribbean, are not supported by Comprehensive Payroll ✍ ADP will load Client SOP to ADP Workforce Now® Portal for client to acknowledge the Client SOP document	✍ Adhere to the designated processing timeline to ensure timely payroll processing ✍ Provide information to assist ADP in preparation of the Client SOP ✍ The Client Payroll Contact must acknowledge the Client SOP in the ADP Workforce Now® Portal on behalf of the Company ✍ If the Client Payroll Contact changes at any time, a new Company representative must acknowledge the Client SOP on behalf of the Company immediately ✍ Adhere to ADP's Standard Operating Procedures ✍ Client must acknowledge Client SOP document on ADP Workforce Now® before ADP can submit the first payroll for final processing ✍ Acknowledgement is critical because our quality control process is reviewed and certified ✍ Client must provide written approval before ADP can release the payroll
Data Collection	✍ Provide hosted time and attendance system including set up, training and maintenance ✍ Validate time data based on information provided by Client ✍ Create and import time data file into payroll system ✍ Notify Client designated supervisors of time exceptions, could include unapproved time off requests and action required for time card approval ✍ Escalate unresolved time exceptions to the Client designated payroll contact for resolution to ensure the timely release of the payroll for processing	✍ Create and maintain employee records in the provided systems including employee access and schedule assignments ✍ Enter employee data such as new hires, employee data updates, and terminations in provided ADP Workforce Now® system ✍ Provide pay rules and work rules to ADP for system configuration ✍ Employees record time in ADP Workforce Now® Time and Attendance ✍ Managers and supervisors approve employee time records and resolve all exceptions based on documented payroll processing timeline ✍ Initiate leave of absences
Adjustments & Updates	✍ **New Hires:** Calculate prorated pay and deductions for mid-pay period hires, if applicable ✍ **Terminations:** Calculate & process prorated pay and other final payment based on data provided (including PTO balances); interim Form W-2 provided upon request	✍ Advise ADP of all pay related adjustments and updates, such as pro-rations, retroactive payments, stop payments, off-cycle payments, etc. subject to payroll processing timeline
Full Service Garnishment Processing Services	✍ For new set up, receive the garnishment order and capture the order in the document management system ✍ Verify employee status and, if the status is not active, notify the payee agency or creditors ✍ Set up the garnishment payee and deduction information in ADP Workforce Now® Payroll ✍ For inquiries, respond to garnishment inquiry ✍ Contact Client Payroll Contact if additional information is needed ✍ Answer interrogatories ✍ Distribute forms as required/directed ✍ Send notifications as required by the inquiry to the appropriate agencies or creditors	✍ Receive and stamp date of receipt the garnishment order or inquiry ✍ Submit all garnishment orders or inquiries to ADP by email or fax ✍ For new set up, send original, signed orders requiring a physical original signature by mail or overnight carrier to ADP Garnishment Services ✍ Keep copy of the garnishment order for reference ✍ Review and approve Preview Payroll ✍ For inquiries, electronically approve or sign(if required) notifications and/or recurring answers using Garnishment Electronic Notification Authorization System (GENAS) ✍ Keep copy of garnishment inquiry for reference
Exception Processing	✍ **Stop Payments and Voids:** Request stop payment, determine status of payment and advise client; process stop payment in the payroll system; re-issue payment as directed by Client ✍ **Leave of Absence:** Update payroll year-to-date amounts for benefits or employee paid deductions; Process return to work information in Payroll; calculate first pay upon return to work, including proration, if required, of pay and benefit deductions as directed by Client Contact ✍ Calculation of prorated payment for salaried exempt employees based on effective date of salary change in current payroll processing ✍ Calculate retroactive pay adjustments for exempt employees, being paid a fixed salary, within sixty (60) days of the current pay period begin date	✍ Notify ADP of requirement for stop payments, off cycle payments and voids and provide data to identify specific payment(s) impacted ✍ Provide non-benefit, pay period specific data files for import ✍ Review exceptions ✍ Request off cycle payments ✍ Provide ADP with supplemental payment details (i.e. bonuses, commissions, lump sum payments, etc.)

	✍ Calculating retroactive pay adjustments for all employees beyond the sixty (60) day threshold will be done by work order only – additional fees will apply ✍ Import or enter the supplemental pay amounts into the system and process payments ✍ Manual payment: calculate check, provide Client Payroll Contact with net pay, update payroll system	✍ Calculate and provide data to ADP for retroactive adjustments required for all non-exempt, hourly employees ✍ Calculate and provide data to ADP for retroactive pay adjustments required for all nonexempt employees, paid hourly or by fixed salary ✍ Calculate and provide data to ADP for retroactive adjustments required for all exempt employees being paid a fixed salary outside the sixty (60) day window ✍ Calculate and provide data to ADP for all employees for all overtime retroactive pay calculations **NOTE: Entries greater than 10 or more are subject to change control**
Payroll Production	✍ Import data files for payroll ✍ Create and audit preliminary payroll preview reports ✍ Process final payroll upon Client approval	✍ Provide pre-audited, import ready approved ADP formatted import files if applicable (i.e. third party data such as 401(k)) ✍ Review and approve final payroll preview
Payroll Distribution	✍ Deliver payroll output package to Client ✍ Create and deliver Forms W-2 to Client	✍ Distribution of employee pay checks and statements ✍ Distribution of employee Forms W-2
Tax Filing	✍ Impound funds as required for federal, state, and local taxes in authorized jurisdictions ✍ Deposit federal, state, and local taxes per deposit regulations for authorized jurisdictions ✍ Apply for new tax ID's for any new jurisdiction ✍ Process year-end adjustments ✍ File Form W-2 for federal, state, and local as applicable; File Form W-2 amendments ✍ File quarterly, annual, state and local returns as applicable ✍ Amend and file returns for authorized jurisdictions ✍ Reconcile over collected funds and/or tax liability	✍ Notify ADP of all updates and changes to tax rates and tax status in a timely manner ✍ File and pay payroll taxes for jurisdictions where ADP is not authorized ✍ Client ensures sufficient funds are available in designated account for direct debit to ADP's account, or transferred by means of wire transfer to ADP ✍ Review and approve final payments for payroll tax services ✍ Notify ADP of any new jurisdictions needed for registration ✍ Client must review and approval final Forms W-2 for release
Expatriate and Foreign National Employees	✍ ADP will process payroll for Client to expatriates via such person's U.S. bank account based exclusively on payroll information, including all earnings types, deductions and tax withholdings, provided to ADP by Client ✍ ADP will reasonably assist Client in producing reports requested by Client	✍ Client must have a detailed written policy for compensation of these types of employees and should work with a legal and tax professional due to the complexity of the compensation and taxation at the federal and state level ✍ Client must calculate all compensation, including all earnings types, deductions and tax withholdings on global assignments. These calculations include, but are not limited to: cost of living adjustments, hypothetical tax calculations, housing costs, living allowances, state tax issues, tax equalization, tax protection, etc. ✍ Client must provide all necessary information for these employees (including earnings, tax withholding, deductions, etc).
Reporting	✍ Produce standard payroll reports (i.e. payroll register, payroll summary, and master control) ✍ Provide access and system to create General Ledger Interface (GLI) file ✍ Setup and generate management reports based on schedule ✍ Assist the Client in the development of ADP reports	✍ General Ledger Interface (GLI) – generate files and import to internal financial system ✍ Utilize reports and reporting tools as needed to support business needs ✍ Client need and or request for 3rd Party files and or reports are subject to change control

Related Processes

Process	Notes
Processing Payroll (On Schedule)	Refer to the *Processing Payroll (On Schedule)* Standard Operating Procedure

Payroll (On Cycle)

Processing Payroll (On Schedule) with ADP Time
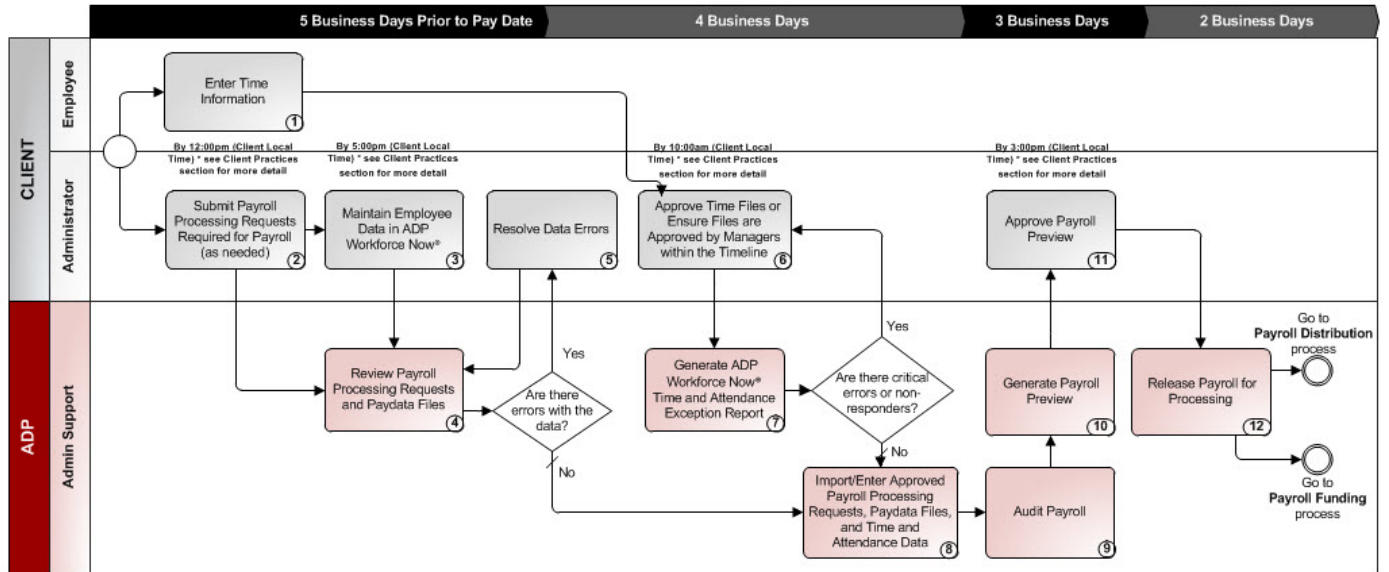
Client Practices

Client Contact Information
Payroll Contact: Name: Stanford Edwards Role: Phone Number: 701-854-8568 Email: sedwards@standingrock.org **Backup Payroll Contact:** Name: Carol Archambault Role: Payroll Assistant Phone Number: 701-854-8566 Email: carolcarchambault@standingrock.org

Standing Rock Sioux Tribe payroll frequency for company code (ZQE) is weekly.

Standing Rock Sioux Tribe payroll frequency for company code (ZV5) is bi-weekly.

Standing Rock Sioux Tribe pay date for company code ZV5 is Friday. The weekly group for ZQE pays Wednesday.

If the Client has a pay date that falls on a weekend or holiday, then the client moves their pay date to the preceding business day.

Standing Rock Sioux Tribe period end date for company code (ZV5/ZQE) is Saturday.

Standing Rock Sioux Tribe FLSA defined workweek is**:**

Sunday through Saturday.

Employee Classifications

Standing Rock Sioux Tribe has the following employee classifications:

- Exempt Salary
- Non-Exempt Hourly
- Standing Rock Sioux Tribe has the following pay methods*:*

- Salary
- Hourly
- Full time
- Part time (28 hours or less, not eligible for benefits)

International Employees

Standing Rock Sioux Tribe does not have the following employee types on the United States payroll:

- Expatriates
- Foreign Nationals
- Puerto Rico employees
- Other employees

Standing Rock Sioux Tribe does not have unions.

Employee Master File Changes/Pay Data (Five (5) Business Days Before Pay Date)

Standing Rock Sioux Tribe will maintain employee data and process all changes in ADP Workforce Now® HR. The main Payroll Contact will provide the ADP with an importable spreadsheet with pay data that is outside of regular earnings or the payroll processing request by 12:00pm CST and will maintain employee data and process all HR administrative changes in ADP Workforce Now® HR by 5:00pm CST, five business days prior to the pay date.

Time & Attendance Process (Four (4) Business Days Before Pay Date)

Managers at Standing Rock Sioux Tribe will be required to review and approve all employee timesheets by 10:00am CST, four (4) business days prior to the pay date.

Payroll Preview (Three (3) Business Days Before Pay Date)

The ADP Representative will perform an internal audit by generating and reviewing several reports to use in comparison with the payroll preview report.

The ADP Representative will contact Standing Rock Sioux Tribe payroll contact via email when the Payroll Preview report is ready to review.

Standing Rock Sioux Tribe will be responsible for submitting corrections by no later than 1:00pm CST, three (3) business days before pay date.

Standing Rock Sioux Tribe payroll contact will be responsible for reviewing and approving the final Payroll Preview by no later than 3:00pm CST three (3) business days before pay date.

Purpose

Define the steps necessary to generate and complete a timely and accurate on-cycle payroll. Adherence to the ADP Payroll Timeline and review of the Payroll Preview are two critical success factors

Description of the Process

ADP Payroll Timeline

ADP establishes the Payroll Timeline and Payroll Processing Calendar to guide clients on processing payroll. The timeline has been developed to ensure that:

- Employees receive their wage payments on time for the scheduled pay date by check, direct deposit, and/or paycard.

- Payments to tax agencies are made in accordance with federal and state tax laws.
- Payments to agencies issuing wage withholding orders (garnishments) are submitted in accordance with the court and agency documents.
- Client administrators have access to key payroll information to provide payroll reports and information internally.

Client has two (2) hours after the initial delivery of the time card exception report to resolve all exceptions. After the timeframe has passed and exceptions are unresolved, ADP Payroll Specialist will reach out to the client-designated Payroll Contact if there are still outstanding issues with the time file which is preventing ADP from processing the file. For the ADP Payroll Specialist to begin the auditing process and not risk timely direct deposits and tax deposits, ADP will start executing options as agreed upon during the Client Standard Operating Procedures (SOP) acknowledgement.

The client administrator is responsible for ensuring accuracy and timeliness of the data inputs to ADP for payroll processing. ADP will perform audits and take necessary steps for corrective action during each pay period.

The pay period follows a predetermined payroll processing calendar that has been agreed to between ADP and the client prior to the beginning of the new calendar year. The On-Schedule Payroll Process begins with the payroll schedule parameters for the pay groups that will be paid in the current pay period.

ADP enters all payroll processing requests and imports pay data files relevant to the current pay period received from the client administrator. Imported files are audited by ADP against control totals provided by the client administrator to ensure that all data sent in the files is loaded correctly into ADP Workforce Now®. All adjustments must be submitted in a pre-audited, import ready, ADP approved file format.

Refer to the *Retroactive Pay Calculation* and *Prorated Pay Calculation* processes within the Standard Operating Procedures for further details and/or instructions on the pay calculation process for On-Schedule Payroll Processing.

Payroll Preview

The Payroll Preview is an important tool in producing an accurate payroll. After all internal audits, the Payroll Specialist will notify the client by e-mail when the Payroll Preview is ready for review and authorization of the final release.

The authorized client administrator must review and approve in writing the Payroll Preview 72 hours prior to pay date to ensure timely employee and tax deposits. Approval must be provided to the Payroll Specialist in writing and may be provided via email.

Note: Banking holidays, Saturday, and Sunday are not considered business days.

Additional Payrolls

Refer to the *Off-Cycle Processing* Standard Operating Procedure.

Prerequisites

- 5 Days prior to paydate all Employee maintenance must be entered and approved in ADP Workforce Now®.
- All time card exceptions and unapproved time off requests must be resolved.
- All system configuration changes such as tax set-up must be completed prior to processing.

Frequency of the Process

Refer to the Payroll Processing Calendar.

Timeline

5 Business Days Prior to Pay Date:

- By **12:00pm**, client submits payroll processing requests and/or payroll interface/import files (non-time files)
- By **5:00pm**, client enters and processes HR administration changes (employee maintenance)

4 Business Days Prior to Pay Date:

- All time files must be approved by **10:00 am** client's local time. An email will be sent to all managers if they have time that has not been approved or there are exceptions that need resolved.
  Note: Best Practice, client managers should approve time card exceptions and time off approvals on a daily basis.
- At **12:00 pm**, the Payroll Specialist will reach out to the client's single point of contact if there are still outstanding issues with the time file which is preventing us from processing the file.
- At **2:00 pm,** one of the following options will be executed to allow for immediate processing of the time file (allowing auditing process to begin and not risk direct deposits and tax deposits):

Option One

- The Client Administrator will delete the entry(s) that are in error and notify the client's single point of contact, thus the employees with errors will not receive a pay with the current processing.
- Client's single point of contact will issue a manual check or an instant pay card.

Option Two

- The Client Administrator will delete the entry(s) that are in error and add a set amount of hours (designated by the client as documented in the COP). The Payroll Specialist will notify the client's single point of contact of this adjustment.

Option Three

- Cancel direct deposit and delay delivery by one day
- Cancel all direct deposit and delay delivery for this payroll by one day

3 Business Days Prior to Pay Date:

- By late morning, the payroll preview will be available for review.
- By early afternoon, final adjustments will need to be submitted on pre-audited, import ready, ADP approved file format for the existing payroll data only. Any new entries cannot be submitted during this time.
  NOTE: *All adjustments and/or data submitted after this time will be saved and processed during the next payroll processing.*
- The payroll must be approved by mid to late afternoon client local time. If the preview is not approved, we will hold the payroll for formal approval. This will result in the cancelling of direct deposit, and delivery of the payroll. This may also risk timely deposits of the taxes.

Upon Completion of Payroll Processing:

- Movement of cycles in Time & Attendance and Payroll.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
Best Practices	Administrator
Compliance Information	Administrator
ADP Workforce Now® Self Service	Employee
Payroll and Quarterly Tax Reports	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Maintain employee data in ADP Workforce Now®. - Submit payroll processing requests required for payroll i.e. special payments, additional deductions, retroactive or prorated pay, etc. **Note:** All import files must be submitted in a pre-audited, import ready, ADP approved file format. - Approve time files or work with designated company managers to approve time in accordance with the timeline. - Assist ADP Payroll Specialist in resolving any data errors occurring in files that have been sent to ADP. - Review and approve Payroll Preview file. Approval must be provided to the Payroll Specialist in writing and may be provided via email. **Note:** ADP Payroll Specialist cannot release Payroll without approval from the client. - Distribute checks and pay statements. - Use Payroll and Quarterly Tax Reports to review and download payroll and management reports for each pay period.
Employee	- Enter time worked, sick or time off into ADP Workforce Now®. - Receive check or direct deposit. - Access ADP Workforce Now® to view pay statement.
ADP Admin Support	- Generate ADP Workforce Now® Time and Attendance exception report to notify client administrator of non-respondents and critical errors. **Note:** Critical errors will prevent ADP from proceeding with processing payroll. - Enter payroll processing requests submitted by the client administrator into ADP Workforce Now® - Import approved pay data files from time and attendance and/or pay data files provided by the client administrator into ADP Workforce Now® - Audit pay files in accordance with the Standard Operating Procedures (SOP). - Monitor all effective dated changes throughout the payroll cycle for adjustments needed in the current payroll processing (i.e. new hires, terminations, etc.) - Monitor all requests for adjustments and additional entries needed to be entered into payroll. - Monitor and coordinate with other ADP associates all configuration changes which impact the payroll processing (i.e. Open Enrollment, new deduction or earnings codes, etc.) - Import all files received for processing. - Maintain payroll validation tables as needed. - Generate and notify client administrator of Payroll Preview. - Release payroll for processing upon receipt of Payroll Preview approval.
ADP Employee Support	Respond to general questions regarding payroll processing.
Client Manager	- Monitor time and attendance for schedule adherence. - Resolve time card exceptions. - Resolve unapproved time off request. - Enter comments for time exceptions entries.

Related Processes

| Process	Notes
Payroll Distribution	Refer to the 'Payroll Distribution' Standard Operating Procedure.
Payroll Funding	Refer to the 'Payroll Funding' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Employee	Enter time worked and time off into ADP Workforce Now®.
2	Client Administrator	Submit Payroll Processing Requests required for payroll (as needed) for special payments, additional deductions, prorated/retroactive pay, etc. • Payroll Processing Requests are webforms available through the ADP Support Center • Some requests may require data to be provided on a paydata spreadsheet for import into ADP Workforce Now®.
3	Client Administrator	Maintain employee data in ADP Workforce Now®.
4	ADP Admin Support	Review payroll processing requests and paydata files submitted for errors.
5	Client Administrator	Assist ADP Payroll Specialist in resolving any data errors occurring in files that have been sent to ADP.
6	Client Administrator	Approve time files or work with designated company managers to approve time in accordance with the timeline.
7	ADP Admin Support	Generate ADP Workforce Now® Time and Attendance exception report to identify time that has not been approved. • Notify client administrator of outstanding items and critical errors.
8	ADP Admin Support	Enter approved payroll processing requests submitted by the client administrator into ADP Workforce Now®. Import approved pay data files from time and attendance and/or pay data files provided by the client administrator into ADP Workforce Now®.

9	ADP Admin Support	Audit payroll
		
		• This includes audit of all imported files.
		• Run audit reports to verify:
		  ◦ salaried employees with no pay
		  ◦ inactive employees with pay data, employee audit trail (including new hires)
		  ◦ active hourly employees without hours or earnings
		  ◦ deductions in arrears
		  ◦ employee changes (for tax implications)
		  ◦ any company-level changes applied during pay period (i.e. for accumulator, allowed and taken, etc.)
		  ◦ manual checks issued
		  ◦ bank reconciliation

10	ADP Admin Support	Generate and notify client administrator of Payroll Preview.
11	Client Administrator	Review and approve Payroll Preview file. Approval must be provided to the Payroll Specialist in writing and may be provided via email. **Note:** If an issue is identified with the Payroll Preview, depending on the cause of the issue, the client will provide ADP with additional information and/or ADP will research and resolve the issue. Then a new Payroll Preview will be generated for review and approval.
12	ADP Admin Support	Release payroll for processing upon receipt of Payroll Preview approval.

Reports

Report	Std/Custom	Access Tool	Frequency
Time and Attendance Exception Report	Standard	Payroll and Quarterly Tax Reports	Each payroll processing
Payroll and Management Reports	Standard	Payroll and Quarterly Tax Reports	Each payroll processing

Call Protocol
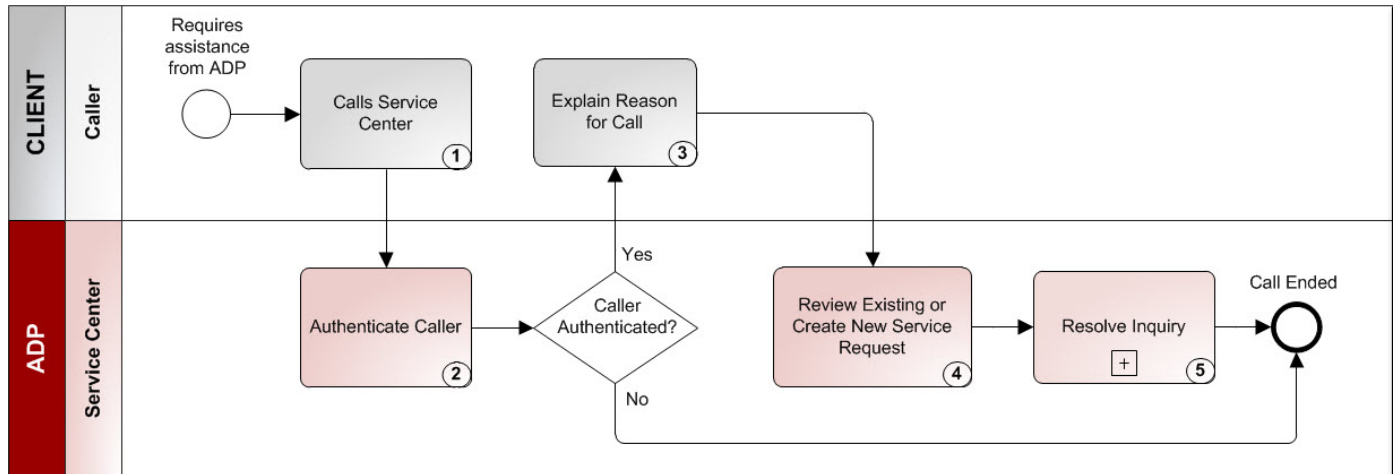
Client Practices

Client should be referred to as Standing Rock Sioux Tribe when employees call the Employee Solution Center.

The employee/manager will need to authenticate the following information when calling into the ADP's IVR (Interactive Voice Response) System.

- Last four (4) digits of SSN
- Birth Date
- Zip Code (as needed)

The Client Administrator will be asked to verify the ten (10) digit phone number on file with ADP for authentication.

Standing Rock Sioux Tribe is aware that additional verbal authentication may be required. If information cannot be verified, information will not be disclosed.

Purpose

Explain the call protocol for when an Employee, Manager, or Client Administrator contacts ADP via phone.

Description of the Process

The 'Call Protocol' process details how calls will be handled when an Employee, Manager, or Client Administrator contacts ADP with a question or issue. The caller will always be provided with a service request number which is a record of the call. This can be used to reference the interaction in the future and to follow-up on an open item if not resolved on initial call.

ADP attempts to resolve all client inquiries as quickly as possible. In the event there is a critical concern our associates are trained to determine what is required to resolve the issue timely and to utilize the numerous resources that are available to assist them. The Service Center may be able to resolve the inquiry on the call. If follow-up is required, ADP will follow-up with the client within 3 days, sooner if immediate resolution is required.

Prerequisites

Client (administrator, manager, or employee) has a question or issue requiring assistance from ADP.

Frequency of the Process

As requested

Timeline

Process Tools

Tool	Availability
Client Toll Free Phone Number	Administrator, Employee, Manager

Roles & Responsibilities

Role	Responsibility
Client Caller (Admin, EE or Mgr.)	• Contacts Service Center and explain reason for call
ADP Service Center	• Answers the call • Authenticates the caller • Documents and resolves the reason for the call • Provides caller with Service Request number to reference a record of the call.

## Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Client Administrator, Client Caller (EE or Mgr.)	Calls Service Center **Note:** All calls may be monitored for quality assurance ○ Target = 90% of calls answered within 30 seconds (includes time spent in phone tree) If everyone on dedicated service team is busy, you will be given the option to hold for your service team, speak to next available representative, or submit an email to HRServicesemployee@adp.com **Note:** The message will be repeated periodically to give caller the available options again. ○ An email received **before** 12:00pm client's local time, client will receive response by 5:30pm client's local time. ○ An email received **after** 12:00pm client's local time, client will receive response by 12:00pm next business day client's local time. Business Day refers to a client's local time of 8:00am to 5:30pm; Monday through Friday.
2	ADP Service Center	Authenticate Caller Through ADP's IVR System • Employees / Managers will be asked for last four (4) of SSN, birth date, and as needed home zip code • Client Administrators authentication is through a ten (10) digit phone number on file with ADP **Note:** If authentication does not occur through ADP's IVR system, verbal authentication questions may be required.
3	Caller	Explain Reason for Call If caller previously contacted the Service Center for the same reason, the specialist may ask for, or employee can provide, the Service Request number (SR#) from the previous call.
4	ADP Service Center	Review Existing or Create New Service Request
5	ADP Service Center	Resolve Inquiry • If ADP is able to provide resolution on the call, an answer will be provided along with a Service Request Number (SR#) that references the interaction. • ADP has a two (2) minute hold limit. If the caller needs to be placed on hold to research the inquiry, ADP will check back after each two minute interval and provide the caller with the option to continue to hold or receive a call back from ADP. • If further research is required to resolve inquiry, ADP will request a resolution date and call back number from the caller. 　• Type of requests may vary and resolution time will be dependent upon the nature of the requests (i.e. payroll critical, application affected, dependencies on third party input completion, etc.) • ADP will follow-up with client via call or email within 3 business days; sooner if resolution date prior to 3 business days window. 　○ Target = 80% of cases will be closed within 3 business days. This does not include cases generated for Open Enrollment, Tax Tracers and Major Projects.) Periodic updates will be provided regarding progress and estimated time of completion, if known. Request will remain open until inquiry deemed resolved. • If caller must be transferred to another ADP consultant, the specialist who answered the call will introduce caller to the new consultant. 　○ Specialist will stay on the line if needed. 　○ If transfer hold time is taking an extended period of time, ADP will offer caller the option to contact the group on behalf of the client and have someone from that group contact the client. Example: If holding for a COBRA representative, specialist would offer to have COBRA representative contact the client. **<u>Service Escalations</u>** If client wants to speak to a Service Center manager: • If manager available, will take transfer of call If manager unavailable, specialist will take message and manager will contact the client no later than the following business day.

Reports

N/A

Payroll Distribution
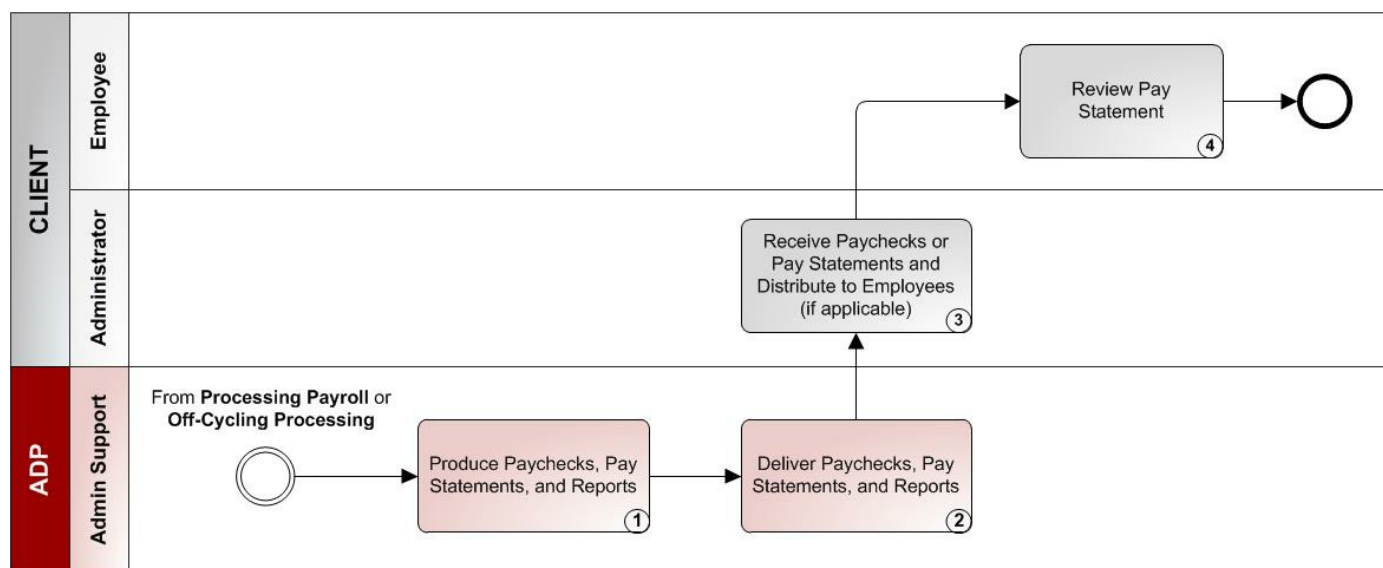
Client Practices

Standing Rock Sioux Tribe has access to the output reports online through iReports.

All employees who are signed up for direct deposit can utilize ADP Workforce Now® Employee Self Service for reviewing their pay statement. All live paychecks are printed by Standing Rock Sioux Tribe onsite in Fort Yates, ND.

Purpose

Distribute employee paychecks, pay statements, and reports as applicable.

Description of the Process

The Payroll Distribution process begins with the completion of the on-cycle or off-cycle payroll. ADP will sort and distribute paychecks, reports, and pay statements to company locations as defined by the client. Employees who elect direct deposit will receive their payroll funds by an ACH transfer.

Note: Current and historical payroll reports are made available online. Client is responsible for retaining copies in accordance with federal, state, and company specific retention requirements.

Note: Electronic pay statements are also available to view in ADP iPay Statements.

Prerequisites

Valid delivery address (PO Boxes are not valid delivery addresses).

Frequency of the Process

Each on-cycle or off-cycle payroll processing.

Timeline

Two (2) business days prior to pay date.

Process Tools

Tool	Availability
ADP Workforce Now® Self Service	Employee

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Provide ADP with the company delivery contact names and addresses of each company business office location. - Receive paychecks and pay statements and distribute to employees.
Employee	- Receive paycheck and earnings statement - Access ADP Workforce Now® Employee Self Service to view pay statement. **Note:** Employees with full direct deposit should be encouraged to elect the "paperless" option in ADP Workforce Now® Employee Self Service. Electing the "paperless" option will eliminate the paper pay statement. Employees may view and print their pay statements on line which includes the direct deposit advice.
ADP Admin Support	- Prepare paychecks, reports, and pay statements. - Initiate delivery of paychecks, pay statements, and reports for shipment in accordance with client instructions.
ADP Employee Support	- Assist employees with registering on ADP Workforce Now® Employee Self Service, if requested. - Assist employees with electing the "paperless" option in ADP Workforce Now®, if requested.

Related Processes

Process	Notes
Processing Payroll (On Schedule) with ADP Time	Refer to the 'Payroll Processing (On Schedule)' Standard Operating Procedure

Process Details

Task	Role	Description
1	ADP Admin Support	Produce paychecks, pay statements, and reports: - Prepare paychecks, reports, direct deposit vouchers; - Transmit paycheck information to ADP Workforce Now® Employee Self Service.
2	ADP Admin Support	Deliver paychecks, pay statements, and reports for shipment in accordance with client instructions.
3	Client Administrator	1. Receive paychecks, reports, and pay statements, if applicable. 2. Distribute to Employees, if applicable. **Note:** If employees do not have ADP Workforce Now® Self Service, client responsible for distributing physical copies of their paycheck, reports, and pay statements.
4	Employee	Review Pay Statement - Receive paycheck and pay statements, if applicable. - Access ADP Workforce Now® Self Service to view pay statement.

Reports

N/A

Payroll Funding
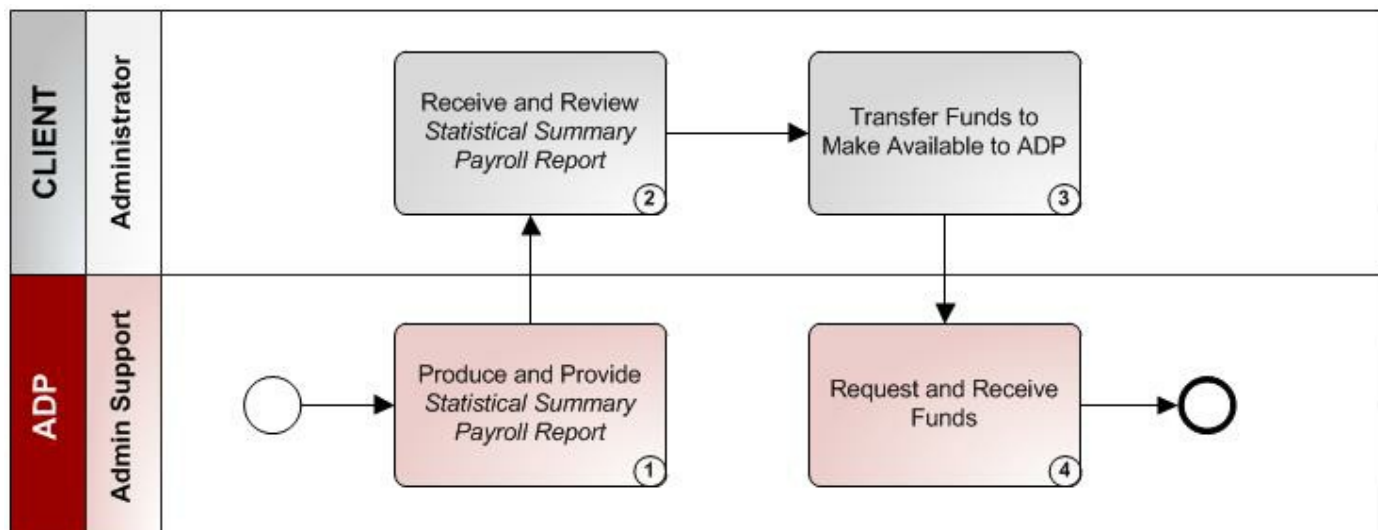
Client Practices

Standing Rock Sioux Tribe will be responsible for funding payroll for ZV5 through Reverse Wire funding.

Standing Rock Sioux Tribe will be responsible for funding payroll for ZQE through ACH funding.

Purpose

Define the steps necessary to ensure timely funding of payroll liabilities upon completion of payroll processing

Description of the Process

Proper funding begins with the timely processing of payroll. ADP will provide the *Statistical Summary Payroll Report* to the client to review liabilities due and provide funding to ADP based on clients funding method and Client Account Agreement.

Note: The Client Account Agreement outlines funding requirements for products purchased from ADP. Change requests to company banking information must be directed to your ADP Payroll Specialist.

Prerequisites

Confirm your bank has the correct debit filters established if you are utilizing fraud protection services. To guarantee ADP impounds are honored and to prevent check date issues, please establish ALL ADP company IDs.

The complete list of ADP Company IDs can be found on the Support Center.

(http://www.adp.com~/media/compliance/ACHDebitFilter.ashx)

Frequency of the Process

Each On-Cycle or Off-Cycle Payroll Processing

Timeline

Reverse Wire Funding:
Two (2) banking days prior to check date (Full Service Direct Deposit (FSDD) & Tax Deposits held until funding received)

Direct Wire Funding:
Two (2) banking days prior to check date (FSDD & Tax Deposits held until funding received)

Automated Clearing House (ACH) Debit Funding:
One (1) banking day prior to check date

Process Tools

Tool	Availability
Payroll and Quarterly Tax Reports	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Receive Statistical Summary Payroll Report by downloading document from Payroll and Quarterly Tax Reports - Ensure funds are available in correct account to cover liabilities - Review Statistical Summary Payroll Report to identify jurisdictions you are responsible for filing and paying tax deposits
ADP Admin Support	- Provide Statistical Summary Payroll Report to client via Payroll and Quarterly Tax Reports - Request and receive funds

Related Processes

Process	Notes
Processing Payroll (On Schedule) with ADP Time	Refer to the Processing Payroll (On Schedule)' Standard Operating Procedure
Off-Cycle Processing	Refer to the 'Off-Cycle Processing' Standard Operating Procedure

Process Details

Task	Role	Description
1	ADP Admin Support	Produce and provide the Statistical Summary Payroll Report via Payroll and Quarterly Tax Reports to client.
2	Client Administrator	Receive and review the Statistical Summary Payroll Report for: - Net Amount to be paid to Employees (FSDD & ADP Checks) - Tax Liabilities - Wage Garnishment
3	Client Administrator	Transfer funds to make available to ADP. **Reverse Wire Funding:** Transfer funds to client payroll account to be available for ADP to request and receive funds two (2) banking days prior to check date **Direct Wire Funding:** Transfer funds directly to ADP account two (2) banking days prior to check date **ACH Funding**: Transfer funds to client payroll account to be available for ADP to request and receive one (1) banking day prior to check date
4	ADP Admin Support	Request and receive funds

Reports

Report	Std/Custom	Access Tool	Frequency
Statistical Summary	Standard	Payroll and Quarterly Reports	Each payroll processing

Payroll (Off-Cycle)

Processing Taxable Stock Option Transactions in Additional Payroll Cycle
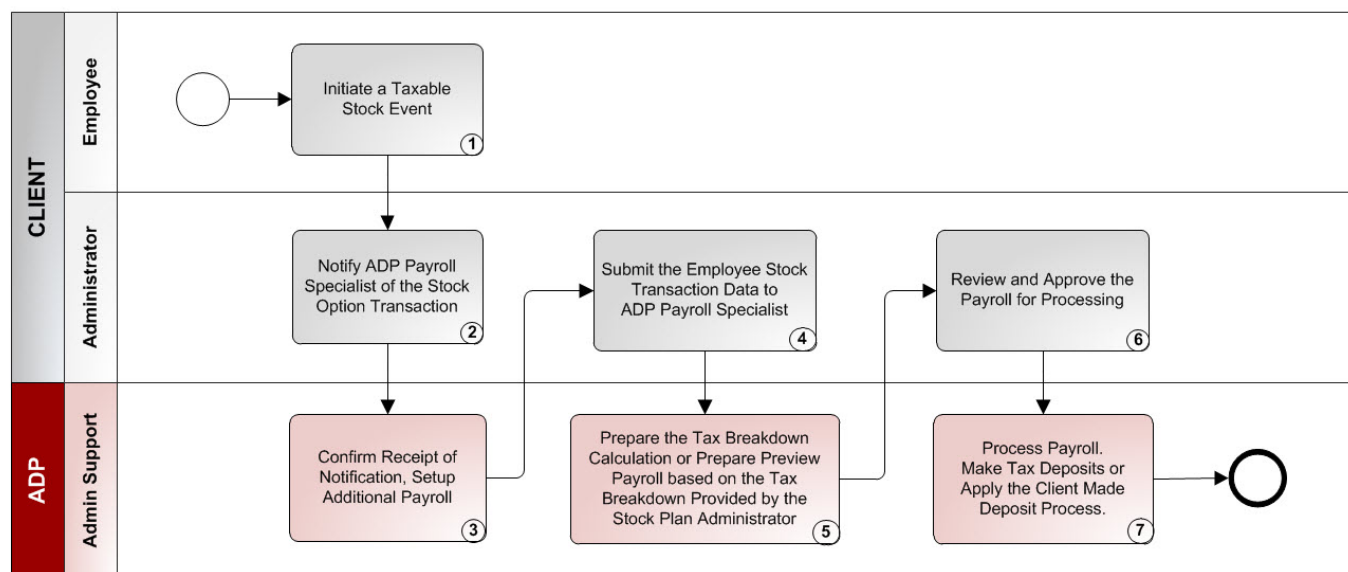
Client Practices

Standing Rock Sioux Tribe does not offer stock options to employees.

Purpose

To process taxable stock option transactions, as designated by the client, to update employee and employer records.

Description of the Process

The process begins when a taxable stock transaction event occurs. The date of the transaction (i.e. exercise date, vesting date, and sell date) generally determines the value of the stock. Once the stock transaction value is determined, it becomes taxable compensation to the employee and employment taxes must be remitted in a timely manner to comply with federal and state requirements. The compensation and tax data must be included in the employee's payroll record for reporting on Form
W-2.

Prerequisites

- Completely define all types of stock transactions and processing in client specific details including the tax implications
- Set up Earnings and Deduction codes (collaborate with ADP Payroll Specialist).
- Value of the stock transactions must be determined and provided by the client.

Frequency of the Process

As needed

Timeline

To initiate additional payroll: File must be provided to ADP no later than **5:30 PM client local time** the day of the stock transaction.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
IRS Topic 427 - Stock Options > http://www.irs.gov/taxtopics/tc427.html	Administrator, Employee

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Provide the employee level information, the value of the stock transactions and the settlement date to ADP based on the timelines provided. - Review and approve the payroll preview - Complete and submit the Client Made Deposit form, if applicable.
Employee	Initiates taxable stock event.
ADP Admin Support	- Provide the tax breakdown, if required. - Enter the stock transaction data into payroll system on employee record(s) to prepare for payroll processing. - Process the payroll.

Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Employee	Initiate taxable stock event.
2	Client Administrator	Notify ADP Payroll Specialist of taxable stock transactions.
3	ADP Admin Support	Confirm receipt via email and set up the additional payroll when the request is received.
4	Client Administrator	Submit the employee stock transaction data to ADP Payroll Specialist. Includes the following information: - Employee Name - Date - Compensation Dollar Amount - Tax Breakdown provided by the Stock Plan Administrator (as appropriate)
5	ADP Admin Support	Prepare the tax breakdown calculation or prepare preview payroll based on the tax breakdown provided by the stock plan administrator.
6	Client Administrator	Review and approve the payroll for processing.
7	ADP Admin Support	- Process Payroll. - Make Tax Deposits or Apply the Client Made Deposit Process.

Reports

Report	Std/Custom	Access Tool	Frequency
Payroll Register	Standard		Per processing
Wage and Tax Register	Standard		Quarterly and Annual

Off-Cycle Processing
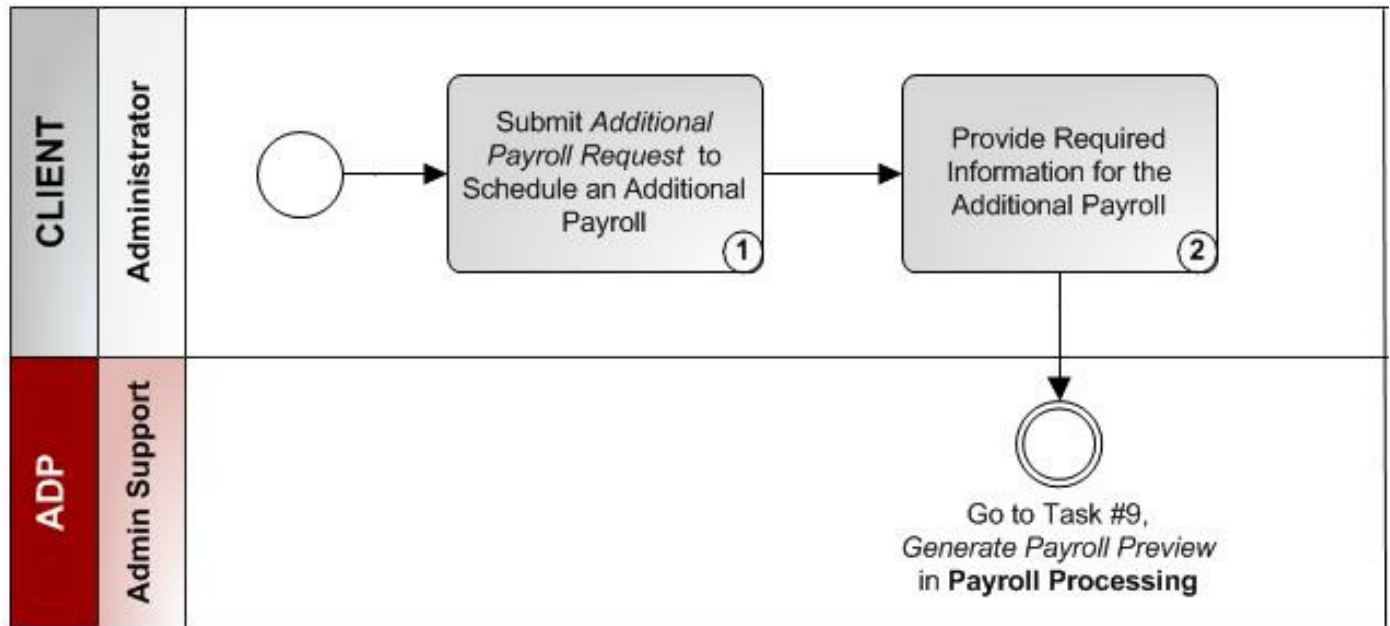
Client Practices

Standing Rock Sioux Tribe does not process recurring off-cycle payrolls. Standing Rock Sioux Tribe will notify ADP if a recurring off-cycle payroll is required in the future.

Purpose

Follow this process to request an additional payroll that is not part of your normal payroll processing schedule.

Description of the Process

The Off-Cycle Payroll process begins when an off-cycle payroll is scheduled. An additional payroll may be necessary to accommodate items such as bonus, commission, PTO payout, or quarter/year-end adjustments. The special processing timeline will be agreed upon by the client and ADP. The Client Administrator submits the information for the *Additional Payroll Request* using the payroll requests on practitioner portal.

Off-Cycle Payroll processing requires advanced notice as indicated below. Off cycle payroll will not be initiated for manual checks for terminated employees. Manual checks must be processed in these cases.

ADP receives and imports all interface files relevant to the scheduled off cycle payroll. Imported files are audited by ADP to ensure that all data sent in the files is loaded correctly into ADP Workforce Now®. In addition, ADP enters one-off transactions that have not been received in a file.

The client administrator is responsible for ensuring accuracy and timeliness of the data entered to ADP for payroll processing. The ADP Payroll Specialist will perform audits and take necessary steps for corrective action during each pay cycle.

Prerequisites

An additional payroll must be authorized by the designated Client Administrator contact(s).

Frequency of the Process

As needed.

Timeline

Submit request by 12pm (noon) client designated local time, 48 hours prior to the additional payroll run date to schedule the payroll.

Please Note:

Direct deposit*:* Requires 72 hours for money movement once the payroll is released.

Garnishments: Requests for additional payroll processing that include employees with income withholding orders require a **ten (10) business day advanced notice based on Agency requirements** to coordinate amounts to be withheld from additional pay. Please contact your Payroll Specialist to schedule.

Process Tools

Tool	Availability
Payroll and Quarterly Tax Reports	Administrator
Additional Payroll Request	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Submit the *Additional Payroll Request* using practitioner portal. - Input all HR entries required for payroll processing. - Assist ADP in resolving any data errors occurring in files that have been sent to ADP. - Review and approve Payroll Preview. - Run all reports that use year-to-date data.
ADP Admin Support	- Ensure that the additional payroll request has been approved in writing by the authorized client administrator. - Verify the pay date, period ending date, tax frequency and deduction information to be included and schedule the additional payroll. - Enter or import the paydata information. - Perform payroll audits in accordance with the Standard Operating Procedures (SOP). - Produce Payroll Preview and receive approval in writing from the authorized client administrator. - Release payroll for processing upon receipt of Payroll Preview approval.
ADP Employee Support	Answer general questions related to payroll processing.

Related Processes

Process	Notes
Payroll Distribution	Refer to the 'Payroll Distribution' Standard Operating Procedure
Payroll Funding	Refer to the 'Payroll Funding' Standard Operating Procedure

Process Details

Task	Role	Description
1	Client Administrator	Schedule the additional payroll with the ADP Payroll Specialist by submitting the *Additional Payroll Request*.
2	Client Administrator	Provide the required information for the additional payroll and the employee pay information. This includes: - Pay date - Period Ending date - Tax Frequency - Deduction Information

Reports

Report	Std/Custom	Access Tool	Frequency
Payroll and Management Reports	Standard	Payroll and Quarterly Tax Reports	Each payroll processing

Manual Check Request/Update
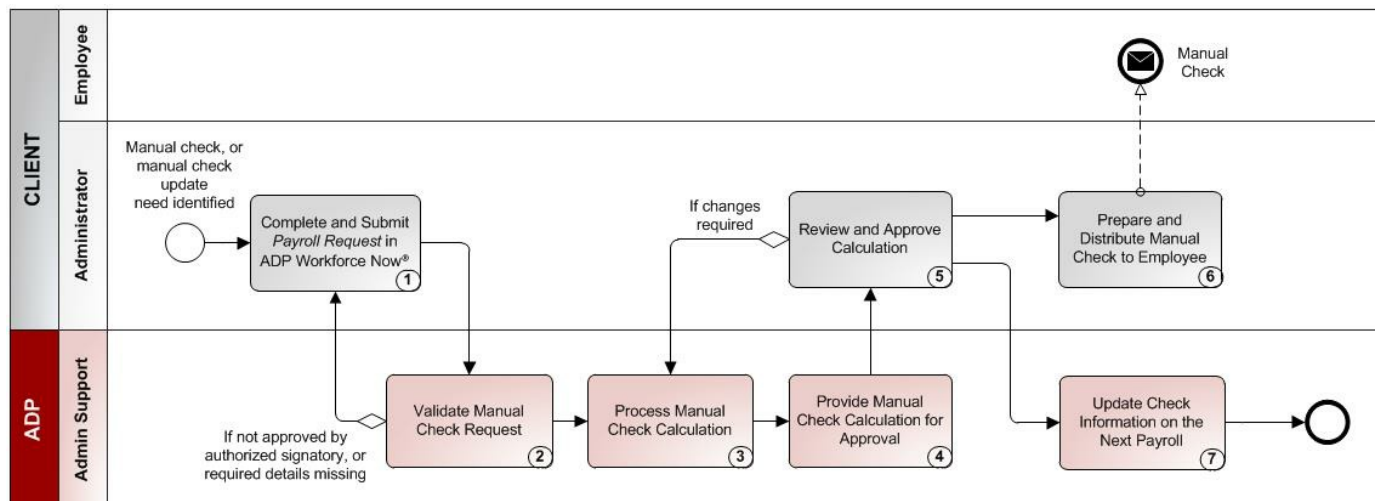
Client Practices

Standing Rock Sioux Tribe provides employees with manual checks in the following situations.

Manual Check Type	Authorized By	Threshold Limit	Funded By Account	Additional Information
Salary Loans	Payroll Contact	N/A	Accounts Payable	
Overpayments	Payroll Contact	N/A	Accounts Payable	
Adjustments/Corrections	Payroll Contact	N/A	Accounts Payable	

Standing Rock Sioux Tribe will contact ADP for all payroll related manual check calculations, prior to issuing any manual checks in-house. ADP will update the employee's quarter-to-date and year-to-date information for all approved calculations.

Standing Rock Sioux Tribe is responsible for writing all manual checks in-house on their company check stock from a payroll bank account.

Purpose

To replace a check that has been lost, destroyed or stopped, to make an immediate payment for a termination, to make a payment outside of the regular pay cycle, or to update an employee's pay record with wage and tax information.

Description of the Process

A payment outside of the normal pay cycle may need to be made to an employee for various reasons that require a manual check or a manual check update may need to be processed to update an employee's pay records. These payments may be requested for reasons such as lost or destroyed payroll check, one-off special bonus, final wage payment, benefit deduction corrections and pay error corrections.

The process is initiated when the need for a manual check is identified. A payroll request in ADP Workforce Now® must be completed with details of the payment to be made, earnings and/or deductions to be applied, tax frequency, any special instructions and the reason for the manual check calculation. Prior to submission to ADP, the check request requires approval by an authorized signatory at the client site to verify that the request is valid. ADP will validate the payroll request, provide a calculation for client approval, and upon receipt of approval, update the payroll with the check information.

Prerequisites

Before ADP can provide a manual check calculation, an authorized signatory at the client site must approve the request.

Frequency of the Process

As required

Timeline

Manual check calculation requests can be submitted at any time. ADP will provide check calculation within 24 hours. For immediate requests, call your ADP Payroll Specialist. If a request is made outside of the designated payroll processing timeline or ADP Service Hours the client is responsible to initiate payment to the employee(s).

Submit request by **5:00 p.m.** (client) local time, **five (5) business days prior to pay date** to include the manual check in the current payroll process.

Process Tools

Tool	Availability
Payroll Requests	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Complete and submit *Payroll Request* in ADP Workforce Now®. • Verify and approve the check details and deductions. • Distribute the check to the employee.
ADP Admin Support	• Validate the manual check request. • Enter the data directly in ADP Workforce Now Payroll® and process manual check calculation. • Provide client administrator with check calculation for approval. • Update employee record with the next scheduled payroll.

Related Processes

| Process	Notes
Stop Payments/Reversals with TotalPay	Refer to Stop Payments/Reversals Standard Operating Procedure.
Special/Additional Payment and Compensation	Refer to Special/Additional Payroll Processing Standard Operating Procedure.

Process Details

Task	Role	Description
1	Client Administrator	Complete and submit the *Payroll Request* in ADP Workforce Now®. • In special calculation instructions, indicate 'Manual Check Update'. • Provide hours and earnings, deductions, and tax parameters for payment to be made. **Note:** The request must have approval from an authorized signatory. If an update to a manual check is required and the original Payroll Request is still in a status of New or Submitted, the client administrator can make changes to or delete the request.
2	ADP Admin Support	Validate the manual check request. • Validate that the manual check request has been approved by authorized signatory. • Validate the manual check request contains required details.
3	ADP Admin Support	Process manual check calculation. • Enter data directly in ADP Workforce Now® Payroll and process check calculation.
4	ADP Admin Support	Provide client administrator with manual check calculation for approval.
5	Client Administrator	Review and approve check calculation. • Verify the check details and deductions. • Notify ADP of approval or changes.
6	Client Administrator	• Prepare manual check. • Distribute the manual check to the employee.
7	ADP Admin Support	Update the check information with the next scheduled payroll process.

Reports

Report	Std/Custom	Access Tool	Frequency
Payroll Register	Standard	iReports	Each payroll processing

ALINE Card Instant Pay
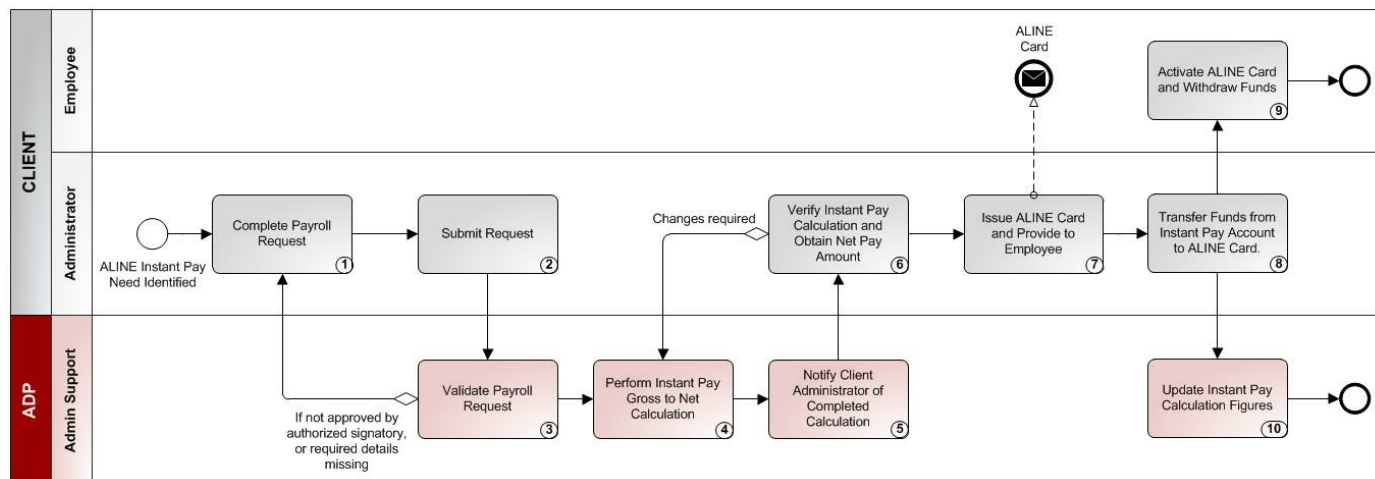
Client Practices

Standing Rock Sioux Tribe provides employees with an ALINE Instant Pay Card in the following situations.

ALINE Instant Pay Card Type	Use in lieu of a live/manual check? (Yes/No)	Funded By Account	Notification Type that the card is active (email/in person/other)
New Hire	Yes	Payroll	Both
EE without bank accounts	Yes	Payroll	Both

Standing Rock Sioux Tribe will contact ADP for all payroll related ALINE Instant Pay Card calculations, prior to issuing any ALINE Instant Pay

Card(s) in-house. ADP will update the employee's quarter-to-date and year-to-date information for all approved calculations.
Standing Rock Sioux Tribe is responsible for issuing all ALINE Instant Pay Card in-house through their ALINE Payroll account.

Purpose

To administer the process of requesting an expedited payment using ALINE card.

Description of the Process

The process begins with the identification of a need for an expedited payment to be made to an ALINE card. The Client Administrator submits a Payroll Request to ADP who in turn processes an exception calculation to capture the appropriate wages, taxes, deductions, and net pay. The Client Administrator leverages this calculation to obtain the amount the employee should receive, and registers and issues an ALINE card to support the delivery of the funds. Funds are then transferred from the appropriate account to the ALINE card and the employee has access to the funds following their activation of the card. ADP coordinates updating the employees record with the appropriate figures on the next scheduled payroll run.

Prerequisites

ALINE card availability and access to the ALINE system. Instant pay account must be setup and funded with enough money to load the instant pay card.

Frequency of the Process

As needed

Timeline

Instant Pay Request (Payroll Request): Submit request by **2:00 p.m.** local time; **3:00 p.m.** local time, for immediate termination.

Process Tools

Tool	Availability
Additional Payroll Request	Administrator
ALINE Website: www.mycard.adp.com	Employee
ALINE Cardholder Support: (877) 237-4321	Employee
ALINE Client Admin Support: (877) 527-2256	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Complete and submit Payroll Request. - Verify Instant Pay calculation. - Enter information into ALINE system to assign a card. - Provide ALINE card to employee. - Transfer funds for the net pay to ALINE card.
Employee	Activate ALINE card when received.
ADP Admin Support	- Validate Payroll Request. - Process expedited pay calculation. - Provide pay figures to Client Administrator. - Update employee's wages on regular payroll run.

Related Processes
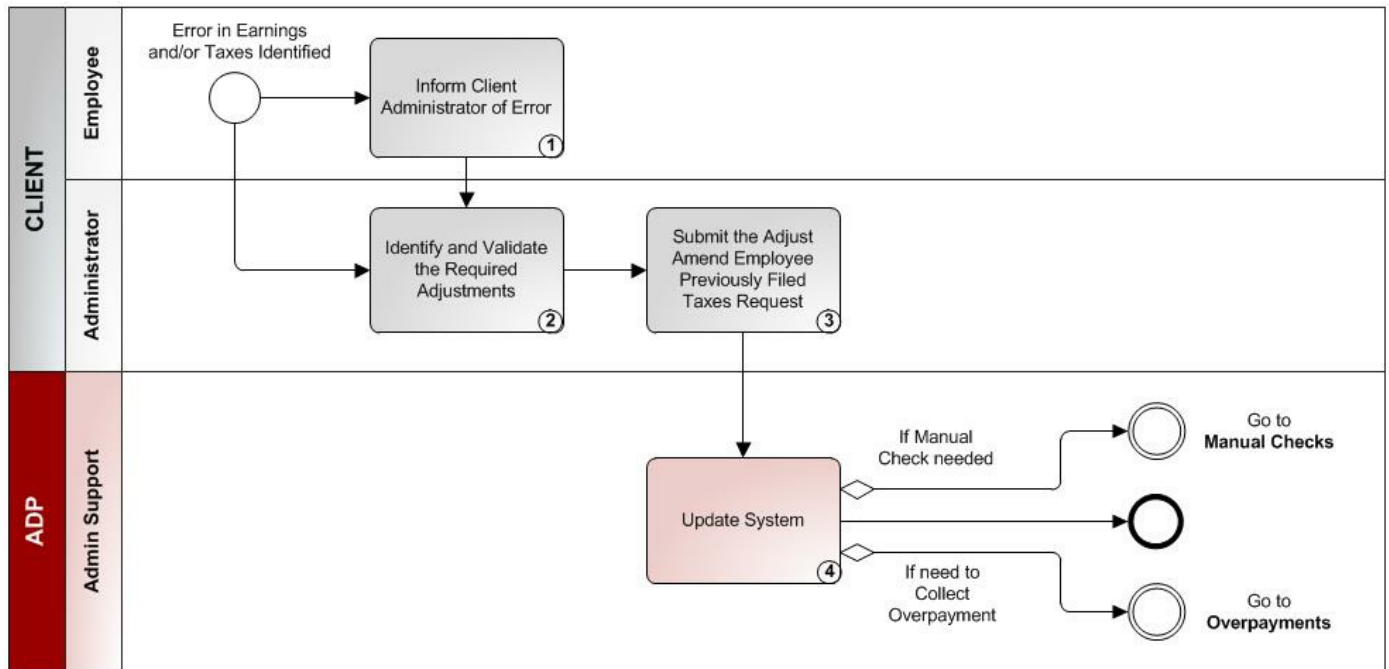
No Related Processes

Process Details

Task	Role	Description
1	Client Administrator	Complete the *Payroll Request* in ADP Workforce Now® to initiate the calculation of the check to fund the ALINE card.
2	Client Administrator	Submit *Payroll Request* to ADP.
3	ADP Admin Support	Validate *Payroll Request*. *If needed:* Request additional information from Client Administrator.
4	ADP Admin Support	Perform Instant Pay gross to net calculation.
5	ADP Admin Support	Notify Client Administrator of completed calculation.
6	Client Administrator	Verify the instant pay calculation performed and obtain the net pay amount for transfer to the ALINE card. *If needed:* Notify ADP of changes needed.
7	Client Administrator	Issue ALINE card and provide to employee. - Through the ALINE system, assign an ALINE card to be used for depositing funds too for the employee's payment. - Distribute ALINE card to employee.
8	Client Administrator	Transfer funds from Instant Pay account to ALINE card. Coordinate transferring funds from the established account to the ALINE card for the employee's net pay amount.
9	Employee	Activate ALINE card and withdraw funds.
10	ADP Admin Support	Update the employee's record to account for the gross to net calculation of the Instant Pay in the next regular pay cycle.

Reports

N/A

Payroll Adjustments

Payroll Adjustments - Earnings and/or Taxes

Client Practices

Standing Rock Sioux Tribe will notify the ADP Representative if errors in earnings and/or taxes are identified.

See Description of the Process, Roles and Responsibilities, Related Processes and Process Details for more information on the standard operating procedures.

Purpose

Adjust employee earnings and/ or taxes when an issue has been identified.

Description of the Process

Some examples of reasons for adjustments may be due to: wages charged to the incorrect department, wages taxed in the incorrect state, local tax not deducted, etc. ADP Payroll Specialist will receive the request for the adjustment and, after validating, will update the system. The adjustments will be reflected in the next payroll.

Prerequisites

Employee earnings and /or tax issue has been identified

Frequency of the Process

As needed

Timeline

Submit request by **5:00 p.m.** client designated payroll contact local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
Adjust/Amend an Employee's Filed Taxes Request	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• If errors in earnings and/or taxes are identified, inform your ADP Payroll Specialist. • Provide the ADP Payroll Specialist with the adjusted pay data information on the Adjust Amend Employee Previously Filed Taxes Request form.
Employee	• If errors in earnings and/or taxes are identified, inform Employee Service Center.
ADP Admin Support	• Identify and validate the required adjustments. • Ensure that necessary tax setup exists (for example, if a new tax jurisdiction, it should be setup before adjustments can be made). • Update ADP Workforce Now® Payroll for current pay period/cycle or for prior pay periods. • Amend tax filings, if required.

Related Processes

Process	Notes
Employee Overpayments	Refer to the 'Employee Overpayments' Standard Operating Procedure
Manual Check Request/Update	Refer to the 'Manual Check Request/Update' Standard Operating Procedure

Process Details

Task	Role	Description
1	Employee	Inform client administrator of error in earnings and/or taxes
2	Client Administrator	Identify and validate the required adjustments.
3	Client Administrator	Submit the Adjust Amend Employee Previously Filed Taxes request form.
4	ADP Admin Support	Update System • Ensure that necessary tax setup exists (for example, if a new tax jurisdiction, it should be setup before adjustments can be made); • Update ADP Workforce Now® Payroll for current pay period/cycle or for prior pay periods; • Amend tax filings, if required.

Reports

Report	Std/Custom	Access Tool	Frequency
Payroll Register	Standard	Payroll and Quarterly Tax Reports	Each pay period

Adjust/Amend Employee Filed Taxes
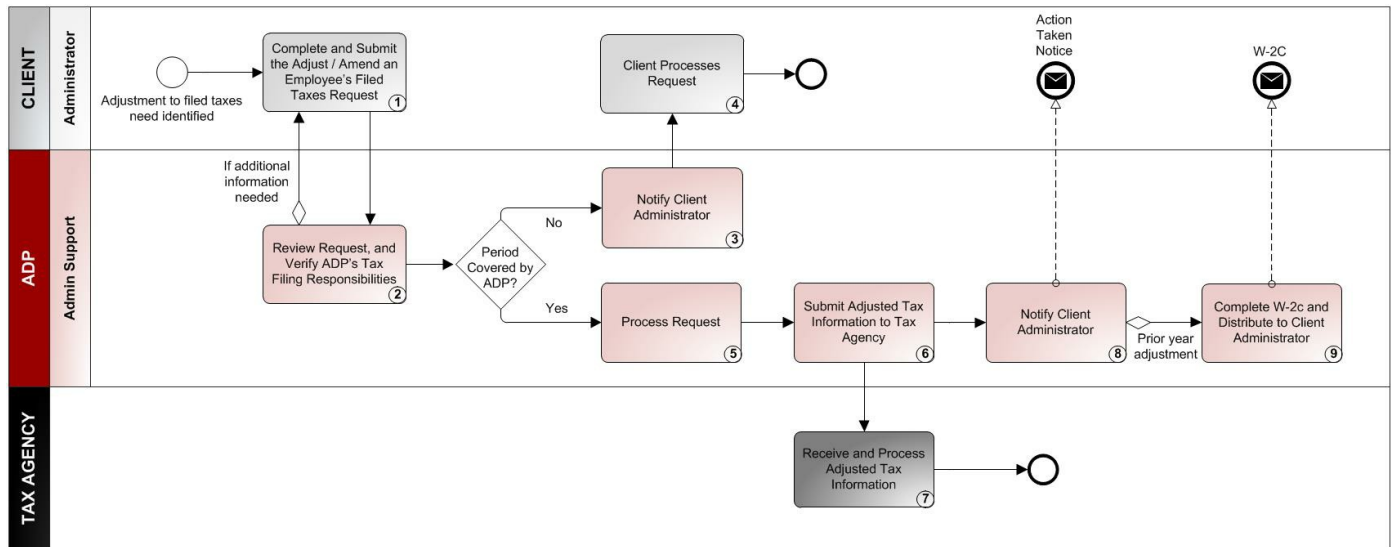
Client Practices

Standing Rock Sioux Tribe will provide the ADP Representative with the adjusted tax information using the Adjust Amend EE Previously Filed Taxes Request Form located in the ADP Workforce Now® Portal.

Standing Rock Sioux Tribe is aware of ADP's standard operating procedures. See Description of the Process, Roles and Responsibilities, Related Processes and Process Details for more information on the standard operating procedures.

Purpose

To administer the process for a request of an adjustment to an employee's filed taxes. An adjustment may also require an amendment to reported taxes. An Amendment is a correction to prior year or quarter that has already been filed. If necessary, W-2c forms are produced to ensure correct reporting of employee wage and tax data.

Description of the Process

After the need to adjust an employee's filed taxes is identified, an Adjust / Amend an Employee's Filed Taxes request is completed and submitted to ADP. ADP reviews the required information and verifies the tax filing responsibilities for the time period in question. The Client Administrator is responsible for processing the request if the period to be adjusted was not handled by ADP. If the adjusted period was handled by ADP, ADP leverages the information submitted to process the adjustment and provide the adjusted information to the appropriate Tax Agency.

Prerequisites

ADP's tax filing responsibilities for the time period in question must be validated.

Frequency of the Process

As needed.

Timeline

- It takes approximately 6-8 weeks to process the amendment .
- A copy of the amendment will be mailed to the Client within 3-4 weeks from the time it has been submitted to the appropriate tax agency.
- After the amendment is sent to the appropriate tax agency, the timeframe for agency processing of an amendment is approximately 8-12 weeks, however may take up to 13 months depending on the agency involved.

Process Tools

Tool	Availability
Adjust/Amend an Employee's Filed Taxes Request	Administrator

Roles & Responsibilities

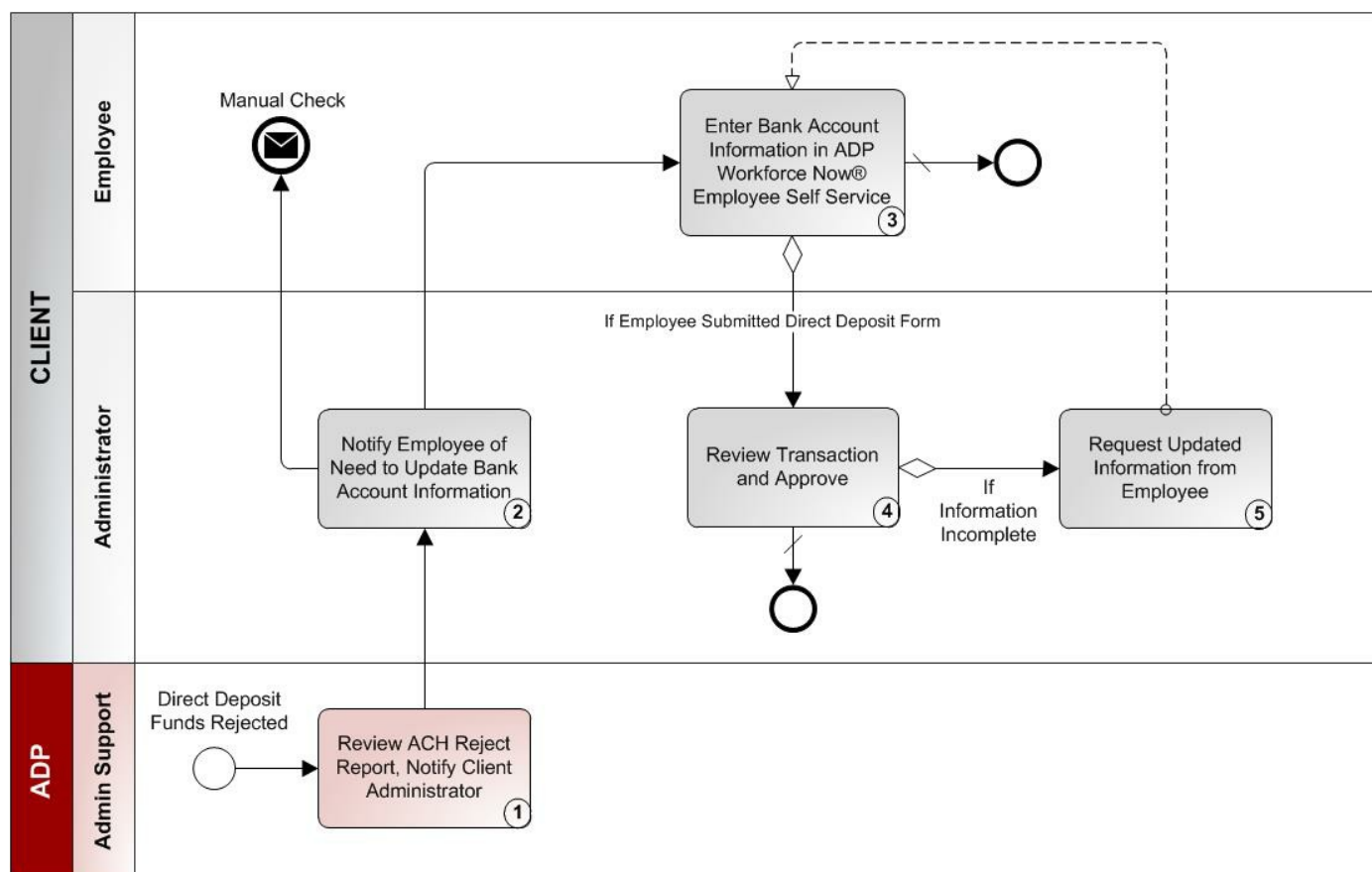| Role	Responsibility
Client Administrator	- Identify the need to adjust an employee's filed taxes. - Complete and submit the Adjust / Amend Employee's Filed Taxes Request. - Provide additional or clarifying information on the adjustment to ADP, if requested. - Process adjustment, if applicable. - Receive and distribute W-2c form to employee, if applicable.
ADP Admin Support	- Receive and review Adjust / Amend an Employee's Filed Taxes request. - Verify ADP's tax filing responsibilities for the time period in question. - Process the adjustment request. - Submit adjusted information to appropriate Tax Agency. - Process corrected W-2, as appropriate. - Notify the Client Administrator of the action taken on the request.
Tax Agency	- Receive adjusted tax information. - Process adjusted tax information.

Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Client Administrator	Complete and submit the Adjust/Amend an Employee's Filed Taxes request. • Access the Adjust/Amend an Employee's Filed Taxes request through the ADP Support Center • Complete the necessary information within the request. • Submit the completed request to ADP.
2	ADP Admin Support	Review request, and verify ADP's tax filing responsibilities. • Review Adjust / Amend an Employee's Filed Taxes request. • Verify ADP's tax filing responsibilities for the period in question. *If needed:* Request additional information from the Client Administrator.
3	ADP Admin Support	*If period not covered by ADP:* Notify the Client Administrator.
4	Client Administrator	*If period not covered by ADP:* Client processes the tax adjustment.
5	ADP Admin Support	*If period covered by ADP:* • Process the tax adjustment • Obtain approval from client
6	ADP Admin Support	Submit adjusted tax information to Tax Agency.
7	Tax Agency	Receive and process adjusted tax information.
8	ADP Admin Support	Notify Client Administrator of action taken.
9	ADP Admin Support	*If adjustment is for a prior year:* • Complete a W-2c. • Send the completed W-2c to the Client Administrator.

Reports

N/A

Direct Deposit ACH Reject Correction

CLIENT

Employee — Manual Check

Enter Bank Account Information in ADP Workforce Now® Employee Self Service (3)

Administrator — Notify Employee of Need to Update Bank Account Information (2)

If Employee Submitted Direct Deposit Form

Review Transaction and Approve (4)

If Information Incomplete

Request Updated Information from Employee (5)

ADP — Admin Support

Direct Deposit Funds Rejected

Review ACH Reject Report, Notify Client Administrator (1)

Client Practices

Standing Rock Sioux Tribe will notify the employee that he/she will need to submit corrected direct deposit information using ADP Workforce Now® Employee Self Service or by the Client Administrator.

Standing Rock Sioux Tribe does not wait for the funds to be returned to ADP before issuing a manual check to the employee.

Purpose

Update an employee's direct deposit record with their correct bank account information following the rejection of a transaction

Description of the Process

The process begins when the bank notifies ADP that an employee's direct deposit was rejected. ADP will notify the Client Administrator, who informs the employee to provide correct bank account information for their direct deposit

Employees can correct bank account information using the following methods:

- The employee can correct information using ADP Workforce Now® Employee Self Service. Depending on your company setup, Client Administrator approval may be required in ADP Workforce Now®.
- The employee can submit a signed direct deposit request to the Client Administrator. The Client Administrator will process the direct deposit information within ADP Workforce Now®.

Note: When a direct deposit is rejected, it may also be necessary to reverse the deposit and adjust the employee's cumulative wages.

Prerequisites

The receiving financial institution has identified incorrect direct deposit bank account information and rejected the transaction.

Frequency of the Process

As needed

Timeline

Direct deposit setup and changes are pre-noted through the Automated Clearing House (ACH) network. The completion of the pre-note process for direct deposit can take up to two (2) pay cycles. ADP has a minimum of a (6) business day pre-note period following the pay cycle in which the pre-note was transmitted. The pre-note process can take up to ten (10) business days or longer depending on the financial institution.

Process Tools

Tool	Availability
Best Practices	Administrator
ADP Workforce Now® Self Service	Employee
Direct Deposit Authorization Form	Administrator, Employee

Roles & Responsibilities

Role	Responsibility
Client Administrator	• When notified by ADP that a direct deposit was rejected, inform the employee that he/she will need to submit corrected bank account information. • If a voided check is provided with the direct deposit authorization form, verify the check routing number and account number is accurate. • May be required to enter or approve both types of transactions in ADP Workforce Now®. • It may be necessary to prepare and distribute a manual check to employee for rejected funds.
Employee	• Upon notification of direct deposit rejection, enter corrected bank account information using ADP Workforce Now® Employee Self Service. • If ADP Workforce Now® Employee Self Service is not available, provide the direct deposit information and voided check to the Client Administrator.
ADP Admin Support	• Inform the Client Administrator that an employee direct deposit was rejected.
ADP Employee Support	• Assists the employee with ADP Workforce Now® Employee Self Service if appropriate.

Related Processes

| Process	Notes
Manual Check Request/Update	Refer to the 'Manual Check Request/Update' Standard Operating Procedure.

Process Details

Task	Role	Description
1	ADP Admin Support	Review ACH reject report, notify Client Administrator. • Receive and review ACH reject report. • Notify Client Administrator of employee(s) with a rejected banking transaction. • Provide net pay amounts.
2	Client Administrator	Notify employee of need to update bank account information. **Note:** It may be necessary to prepare and distribute a manual check to employee for rejected funds.
3	Employee	Enter bank account information into ADP Workforce Now® Employee Self Service. **Note:** Alternatively, if ADP Workforce Now® Employee Self Service is not available, complete the direct deposit form and submit to the Client Administrator. If required, include a voided check.
4	Client Administrator	Review transaction and approve (if required). If employee submitted a direct deposit form: 1. Review for completeness. 2. Verify form with voided check, if applicable. 3. Update employee information within ADP Workforce Now®.
5	Client Administrator	*If information incomplete:* Request updated information from employee.

Reports

Report	Std/Custom	Access Tool	Frequency
ACH Reject Report	Standard		Per pay period

Stop Payments/Reversals with TotalPay
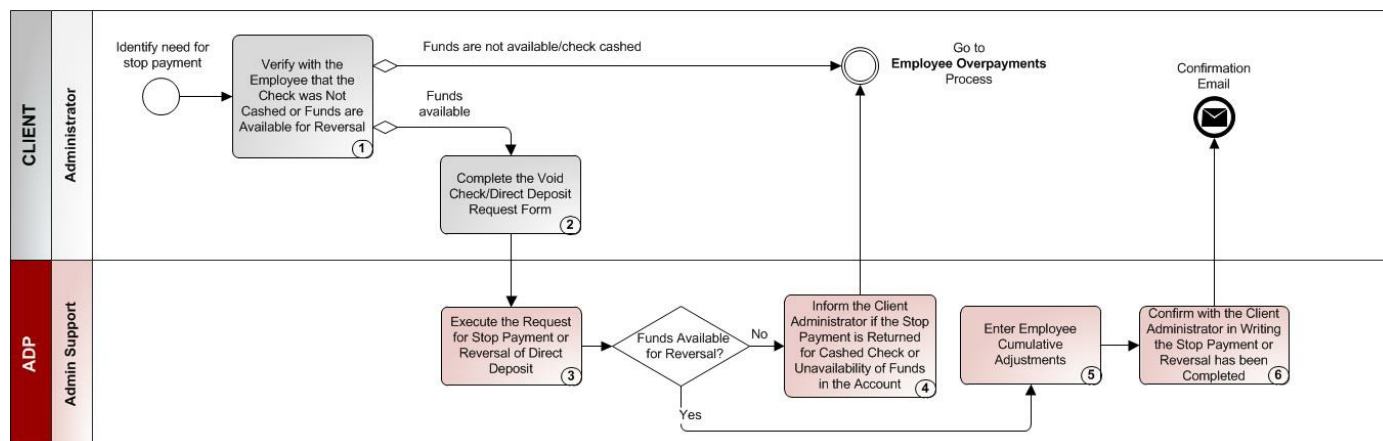
Standing Rock Sioux Tribe will contact ADP for stop payments once Standing Rock Sioux Tribe verifies the check was not cashed or direct deposit funds are available for reversals.

Purpose

Follow this process for a stop payment for clients with TotalPay. This includes ADPCheck and all direct deposits. Does not include ALINE Card banking reversal.

Description of the Process

The process begins when the need for a stop payment is identified. The client administrator completes the Void Check/Direct Deposit Request on the Support Center and submits it to the ADP Payroll Specialist to initiate the stop payment process.

A stop payment for a check can be made any time after the payment has been made to the employee.
A reversal of direct deposit may be requested within 5 (five) business days of the pay date contingent on availability of funds in employee's account.

Note: When a stop payment is processed or a direct deposit is reversed, it may be necessary to reverse the payment to adjust the employee's cumulative wages and to issue a replacement check. (Refer to the *Manual Check Request/Update* Standard Operating Procedures).

Prerequisites

Need for a stop payment on an ADPCheck or to reverse a direct deposit for clients with TotalPay. This includes ADPCheck and all direct deposits. Does not include ALINE Card banking reversal.

Frequency of the Process

As needed

Timeline

Requires **24 hours** to complete the process (contingent on availability of funds in the employee's account).

Process Tools

Tool	Availability
Void Check / Direct Deposit request	Administrator
Payroll Requests	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Submit Void Check/ Direct Deposit Request to the ADP Payroll Specialist - Verify with the employee that: - The check was not cashed. - Direct deposited funds are available for the reversal. - If the check was cashed or the funds are not available in the employee's bank account, refer to the *Employee Overpayments* Standard Operating Procedure.
ADP Admin Support	- When a request for stop payment is received, verify with the client administrator they are in possession of the check and / or have verified the availability of the funds in the employee's bank account. - Execute the request for stop payment or direct deposit reversal. - Enter employee cumulative adjustments in ADP Workforce Now®. - Confirm with the client administrator in writing that the stop payment or reversal has been completed. - Inform the client administrator if the stop payment is returned for cashed checked or unavailability of funds in the account.

Related Processes

| Process	Notes
Employee Overpayments	Refer to the 'Employee Overpayments' Standard Operating Procedure
Manual Check Request/Update	Refer to the 'Manual Check Request/Update' Standard Operating Procedure

Process Details

Task	Role	Description
1	Client Administrator	Verify with the employee that: - If paper check, that that check was not cashed. - If direct deposit, that the funds are available for reversal. **Note:** If the check was cashed or the funds are not available in the employee's bank account, refer to the *Employee Overpayments* Standard Operating Procedure. If the check was cashed or the funds were removed from the employee's bank account, follow appropriate legal procedures to recover the funds from the employee.
2	Client Administrator	Complete the Void Check/Direct Deposit request and submit it to ADP Payroll Specialist to initiate the stop payment.
3	ADP Admin Support	Execute the request for stop payment or direct deposit reversal.
4	ADP Admin Support	*If the funds are not available for reversal:* Inform the client administrator if the stop payment is returned for cashed checked or unavailability of funds in the account.
5	ADP Admin Support	Enter employee cumulative adjustments in ADP Workforce Now®.
6	ADP Admin Support	Confirm with the client administrator in writing that the stop payment or reversal has been completed.

Reports

N/A

Employee Overpayments
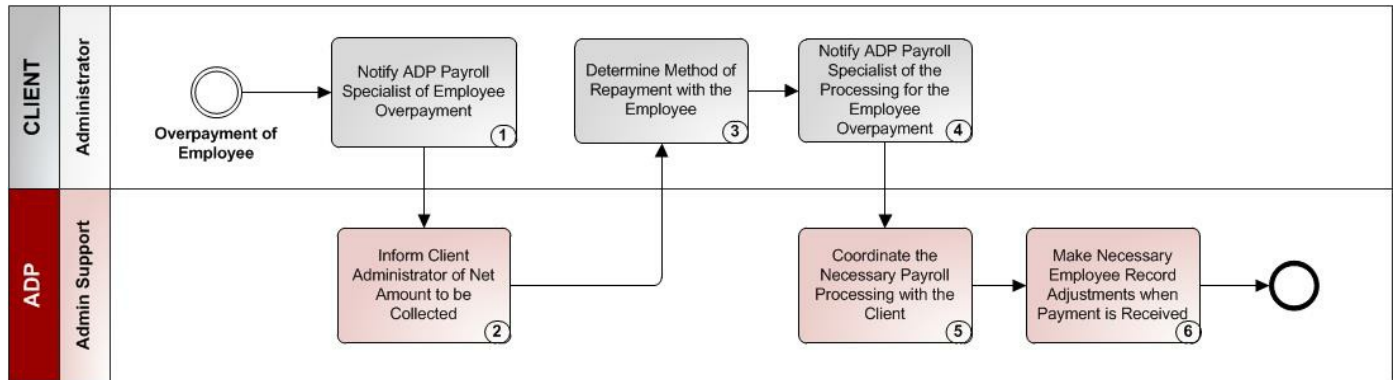
Client Practices

Standing Rock Sioux Tribe will notify ADP after they discuss the overpayment and determine the method of repayment with their employee.

Purpose

Ensure employee overpayments are properly recovered based on Federal and State Laws. Based on the method of repayment the employee's wages and taxes must be adjusted in the ADP system.

Description of the Process

The process begins when the employee, client administrator, or ADP identifies an overpayment that requires a repayment, this may occur during a reversal or stop payment process. The client administrator must coordinate with ADP on the calculation and method of collecting the overpayment from the employee. Repayment may be made by the employee in the form of a personal check made payable to the client or if permitted under State Law as a payroll deduction. The client administrator contacts the employee and requests repayment and coordinates with ADP for processing of active employees.   For terminated employees, the client administrator consults with their legal counsel on how to recover the funds. The client administrator must work directly with the terminated employee to recoup the repayment.

Note: As a best practice from an employer's perspective, it is best to recoup the money in as few payments as possible to reconcile everything and within the same year.   Depending on the amount, an employee may not be able to make one payment and will have to make smaller payments over a period of time. As a best practice, the method in which the funds are to be collected from the employee should be clearly communicated and in writing. The employer and the employee should sign a detailed authorization for the funds to be collected from the employee's pay, if the state permits the employer to recoup the funds that way. The employee may have to write a check to the employer to pay back the funds if the deductions are not permitted by the state. The employer should do their best to accommodate the employee's requests if they are able. Template forms are available to the client to assist in overpayment collection. Contact ADP Payroll Specialist for assistance with obtaining template forms.

Prerequisites

Overpayment occurs during the payroll processing.

Frequency of the Process

As needed.

Timeline

N/A

Process Tools

Tool	Availability
Best Practices	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Notify ADP Payroll Specialist of overpayment. • Discuss the overpayment with the employee. • Determine method of repayment with the employee.
Employee	• Notify ADP or client administrator of overpayment. • Return amount overpaid.
ADP Admin Support	• Coordinate the necessary payroll processing with the client. • Make necessary employee record adjustments when payment is received.
ADP Employee Support	• Answer standard questions regarding overpayment.

Related Processes

Process	Notes
Stop Payments/Reversals with TotalPay	Refer to the 'Stop Payments/Reversals' Standard Operating Procedure

Process Details

Task	Role	Description
1	Client Administrator	Notify ADP Payroll Specialist of employee overpayment.
2	ADP Admin Support	Inform client administrator of net overpayment amount to be collected.
3	Client Administrator	Determine method of repayment with the employee.
4	Client Administrator	Notify ADP Payroll Specialist of the processing for the employee overpayment.
5	ADP Admin Support	Coordinate the necessary payroll processing with the client.
6	ADP Admin Support	Make necessary employee record adjustments when payment is received.

Reports

N/A

Uncashed Checks with TotalPay
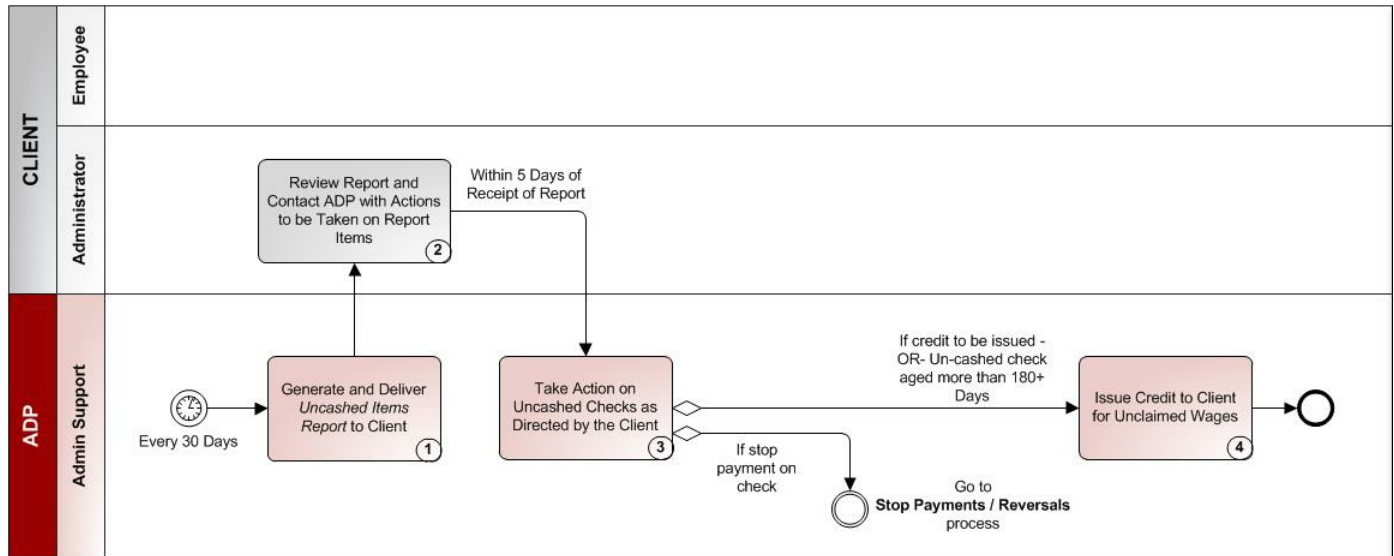
Client Practices

Standing Rock Sioux Tribe will receive and review the Un-Cashed Items Report that is generated and delivered by ADP Representative every thirty (30) days. Standing Rock Sioux Tribe will notify ADP via email within five (5) business days on actions to take on items from the Un-Cashed Items Report.

Purpose

Describes action ADP takes on checks that remain uncashed after 90 days.

Description of the Process

When checks drawn remain uncashed for a period exceeding 90+ days, the checks will be considered "Uncashed Items." ADP will generate an Uncashed Items Report and will research each item. The report will be sent to the Client every 30 days and will include a cumulative list of uncashed items between 90 – 180 days.

ADP will provide the analyzed data to the Client requesting a decision for the action to be taken for each item. Actions may include:

- Process stop payments on checks to be reissued
- Issue replacement manual checks

After 180 days, the item(s) will drop off the uncashed items list and a credit for the check amount is automatically generated to the client account. This process details the credit amount, check number, check date, and client employee name or file number on the client's next statement.

For checks that the Client indicates not to be reissued, the Client should follow their internal escheatment process accordingly.

The uncashed check process is inclusive of the management and research of uncashed checks only. Clients will be responsible for all other reporting and escheatment activities, including tracking, reporting, and funding for the appropriate agencies.

Prerequisites

Checks that remain uncashed after 90 days.

Frequency of the Process

As soon as an uncashed check ages 90+ days

Timeline

- **After uncashed check ages 90+ days:** Check added to *Uncashed Items Report*
- **Every 30 Days:** ADP to generate and deliver *Uncashed Items Report* to client
- **Within 5 business days of receipt of Un-cashed Items Report:** Client to contact ADP with action to be taken on each item in report
- **If 180+ days elapse without action taken:** ADP will automatically issue a credit for check amount to the client.

Process Tools

Tool	Availability
Best Practices	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Receive and review Uncashed Items Report. • Within 5 business dates of receipt of Uncashed Items Report, contact ADP and provide action to be taken for items on Uncashed Items Report. **Note:** If refunding in a new tax year, after the 180 day period, contact the Payroll Specialist to discuss options.
Employee	• Respond to inquiries made by Client Administrator on uncashed pay check.
ADP Admin Support	• Generates Uncashed Items Report. • Analyzes Uncashed Items Report and delivers report to Client for review and action (every 30 days). • Receives and takes action based on responses from Client. • Issue stop payments when applicable. • Credit items 180 days old back to Client, if applicable.

Related Processes

| Process	Notes
Stop Payments/Reversals with TotalPay	Refer to the 'Stop Payments/Reversals with TotalPay' Standard Operating Procedure.
Manual Check Request/Update	Refer to the 'Manual Check Request/Update' Standard Operating Procedure.

Process Details

Task	Role	Description
1	ADP Admin Support	Generate and deliver *Un-cashed Items Report* to client for review and action (every 30 days, including a rolling list of employees from 90-180 days).
2	Client Administrator	Review report and contact ADP with actions to be taken for items in report within 5 business days. **Note:** For checks that are not reissued, Client Administrator should initiate their internal escheatment process set forth by company and state policy.
3	ADP Admin Support	Take action on un-cashed checks as directed by client. This could include: • Submit stop payment requests • Issue credit to Client on unclaimed wages
4	ADP Admin Support	*If client indicates credit should be issued or more than 180 days pass from date un-cashed check issued:* Issue credit to client for unclaimed wages. **Note:** When a credit is issued, the credit amount, check number, check date, and client employee name or file number will be indicated on the client's next statement.

Reports

Report	Std/Custom	Access Tool	Frequency
Uncashed Item Report	Standard	FTS	Monthly for items exceeding 90 days

Retroactive Pay and/or Deductions
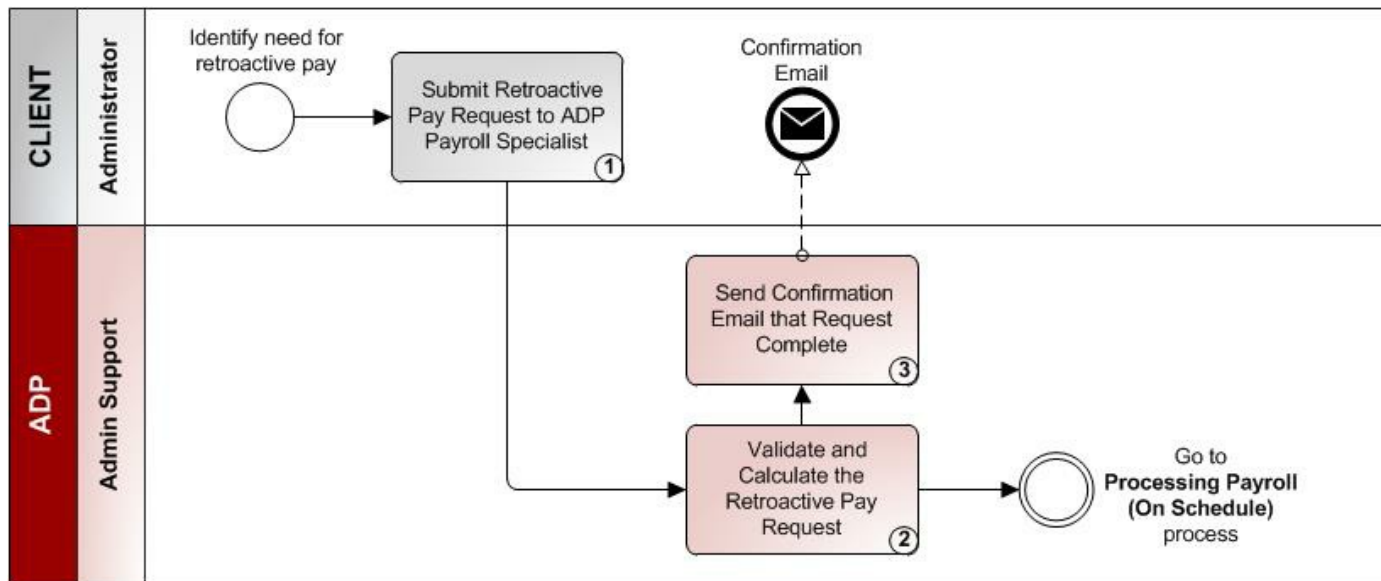
Standing Rock Sioux Tribe provides retroactive payments to employees as needed. If retroactive pay is needed, a separate hours/earnings code will be used. If retroactive pay is used to pay employees, Standing Rock Sioux Tribe will inform ADP.

Standing Rock Sioux Tribe will require employees to make up missed deductions that began prior to the current pay period. If a retroactive deduction is required, Standing Rock Sioux Tribe will inform ADP.

Standing Rock Sioux Tribe will require employees to make up deductions that were missed due to an employee missing a paycheck or not having enough in their paycheck to cover the deduction amount.

Purpose

Follow this process to calculate retroactive pay due to an employee or collect retroactive benefit deductions from an employee.

Description of the Process

Retroactive pay and/or deductions occur under the following conditions:

- An employee is owed for work which has already been completed,
- A job status change,
- A rate change or a deduction change that did not occur timely

The following process is used to calculate employee's retroactive pay:

For **exempt employees**, the ADP Payroll Specialist will calculate the retroactive pay amount based on their current rate of pay and the timeframe needed for adjustment. Note: If the effective date of change is greater than sixty (60) days from the date of the current payroll processing, the client should contact ADP to discuss statement of work and additional charges.

For **hourly or salaried, non-exempt employees**, the client will calculate and provide earnings amount to ADP Payroll Specialist for retroactive adjustments required for all non-exempt employees.

The following should be considered in the calculation:

- Regular, overtime, and coded hours.
- Shift differential.
- Union requirements.

Please indicate any special processing instructions (e.g. separate checks, tax frequency, deductions).

For **retroactive deductions only**, please provide ADP Payroll Specialist with the deduction description and amount. Please indicate any special processing instructions (e.g. any special tax requirements, etc.).

Prerequisites

A condition occurs to create a need for retroactive pay.

Frequency of the Process

To be included with regularly scheduled payrolls.

Timeline

Submit request by **5:00 p.m.** client local time, **Five (5)** business days prior to pay date.

Note: If more than ten (10) employees, contact ADP Payroll Specialist to discuss statement of work and additional charges.

Process Tools

Tool	Availability
ADP iReports	Administrator
Prorated/Retroactive Pay Calculation Request	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Complete the Prorated/Retroactive Pay Calculation and/or deduction request and submit the request to the ADP Payroll Specialist.
ADP Admin Support	• Validate and calculate the retroactive pay request and enter the data in ADP Workforce Now® Payroll. • Review entries using the Employee Change report. • Notify administrator of completed action.

Related Processes

Process	Notes
Processing Payroll (On Schedule) with ADP Time	Refer to the 'Processing Payroll (On Schedule)' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Client Administrator	Submit the retroactive pay transaction request to ADP Payroll Specialist
2	ADP Admin Support	Validate and calculate the retroactive transaction request and enter the data in the ADP Workforce Now® Payroll
3	ADP Admin Support	Send Confirmation Email that Request Complete

Reports

Report	Std/Custom	Access Tool	Frequency
Employee Change Report	Standard	ADP iReports	As needed

Prorated Pay
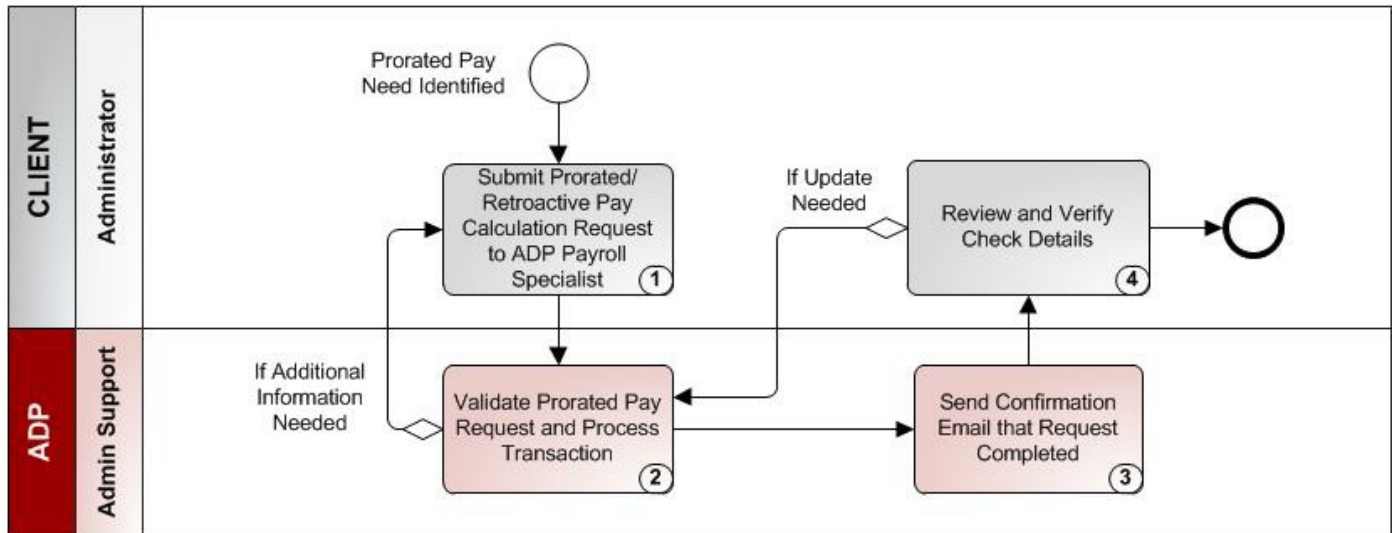
Client Practices

Prorated Pay

Standing Rock Sioux Tribe does process newly hired and rehired salaried employees in the middle of the pay period and does require prorated pay calculations.

All pay rate changes occur on the first day of the pay period and prorated payments are not required.

Standing Rock Sioux Tribe calculates prorated pay based on the following calculation: Hourly rate times the number of hours worked OR Daily rate times the number of days worked.

Purpose

To request prorated pay transactions for employees.

Description of the Process

This process is used to accurately pay an employee to reflect a mid-cycle job or status change due to one of the following transactions:

- Hire/Rehire
- Transfer
- Termination
- Leave of Absence
- Promotion

Note: This process does not include standard pay rate changes. As a best practice, these changes should be made at the beginning of the pay cycle.

Prerequisites

Employee mid-cycle job or status change.

Frequency of the Process

As needed.

Timeline

Submit request by **5:00 p.m.** (client) local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
Prorated/Retroactive Pay Calculation Request	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Complete the Prorated/Retroactive Pay Calculation Request. • Submit the request to ADP Payroll Specialist. • Verify and approve prorated pay details.
ADP Admin Support	• Validate the prorated pay request. • Enter the employee's adjusted rate during payroll processing. • Send an e-mail to the Client Administrator confirming the action taken on the request.

Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Client Administrator	Submit the *Prorated/Retroactive Pay Calculation Request* to ADP Payroll Specialist.
2	ADP Admin Support	Validate request and process transaction. • Validate the prorated pay request. • Enter the employee's adjusted rate during payroll processing. *If needed:* Request additional information from Client Administrator.
3	ADP Admin Support	Send confirmation email that request completed.
4	Client Administrator	Review and verify check details.

Reports

N/A

Tax Tracer Request
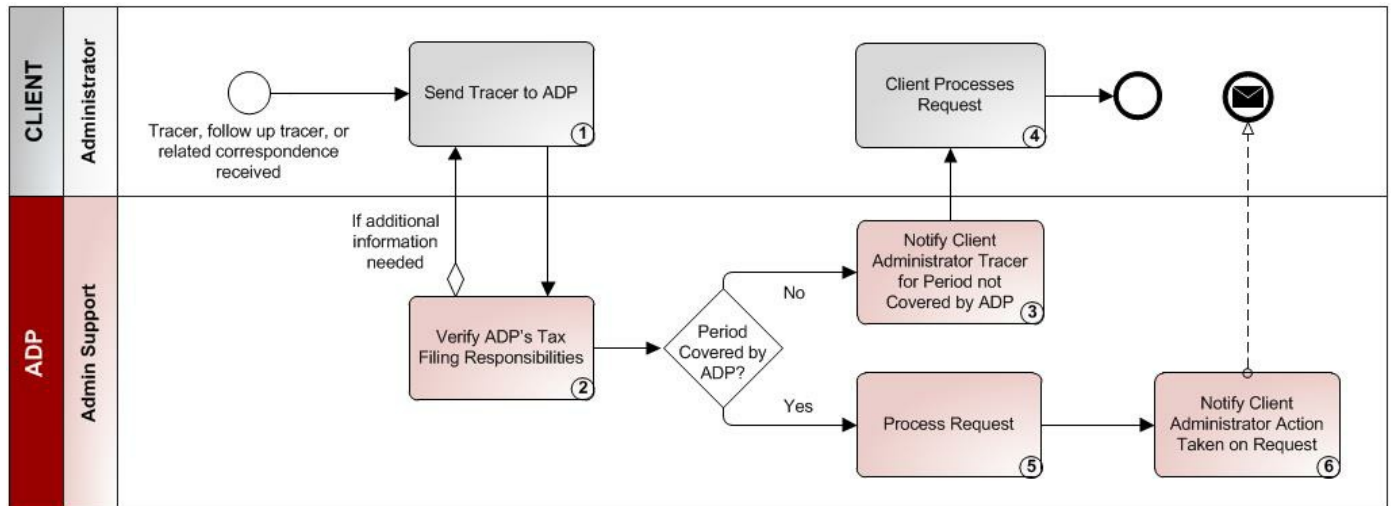
Client Practices

Standing Rock Sioux Tribe will be responsible for managing all notices received involving payrolls processed prior to going live with ADP.

Purpose

This process is used to ensure accurate and timely processing of a tracer from a federal, state or local tax agency. This process will also be used for follow-up tracers or correspondence regarding the tracer.

Description of the Process

A tracer is an inquiry from a federal, state or local tax agency regarding a tax deposit or filing. Upon receipt of a tracer from a federal, state or local tax agency, fax a copy of the tracer to ADP. If you receive a follow-up tracer or other related correspondence, fax a copy of these documents to ADP.

ADP will contact you if additional information is required. If ADP is not responsible for tax filing for the time period in question, ADP will notify you.

Note: If the notice is sent to ADP, ADP will process the tracer and notify you of the action taken.

You may check the status of the tracer by logging on to the Agency Notice Manager available through the Tax and Banking Portal or by telephone by choosing the appropriate menu selection or email (options below). ADP will provide you a response letter within 10 business days of any action or resolution taken.

Prerequisites

ADP's tax filing responsibilities for the time period in question must be validated.

Frequency of the Process

As needed, on receipt of tracer, follow-up tracer, or related correspondence.

Timeline

Varies by type of tracer.

Process Tools

Tool	Availability
ADP Tax and Banking Email: agencynoticesetup@adp.com	Administrator
ADP Tax and Banking Fax Number: (877) 688-5647	Administrator
ADP Tax and Banking Portal: Agency Notice Manager	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Receive tracer, follow-up tracer, or correspondence from a federal, state, or local tax agency regarding a tax deposit or filing. - Fax or email a copy of the tracer, follow-up tracer, or related correspondence to ADP. - Keep a copy of the tracer, follow-up tracer, or correspondence for reference. - Verify that the tracer will be responded to by ADP or, if ADP is not responsible for tax filing for the time period in question, take appropriate alternative action.
ADP Admin Support	- Verify ADP's tax filing responsibilities for the time period in question. - Process the tracer, follow-up tracer, or related correspondence as required, if applicable. - Notify the Client Administrator of the action taken on the request.

## Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Client Administrator	Send tracer to ADP. - Receive tracer, follow-up tracer, or related correspondence. - Send tracer, follow-up tracer, or related correspondence to ADP. **Note:** If the tracer, follow-up tracer, or related correspondence is received directly by ADP, ADP will notify the Client Administrator of the action taken.
2	ADP Admin Support	Review tracer and verify ADP's tax filing responsibilities for the period in question. *If needed:* Request additional information from the Client Administrator.
3	ADP Admin Support	*If period not covered by ADP:* Notify the Client Administrator.
4	Client Administrator	Client processes request. Process the tracer, follow-up tracer, or related correspondence for the period in question.
5	ADP Admin Support	*If period covered by ADP:* Process the tracer, follow-up tracer, or related correspondence for the period in question.
6	ADP Admin Support	Notify the Client Administrator of action taken on request.

Reports

Report	Std/Custom	Access Tool	Frequency
Quarterly Tax Verification	Standard		

Employee and Company Maintenance
Special/Additional Payment and Compensation
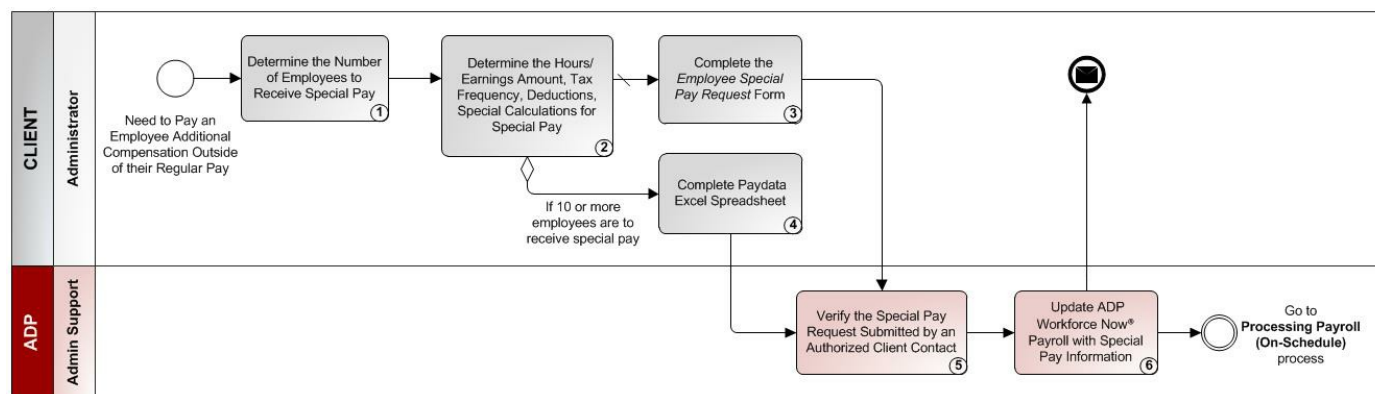
Client Practices

Standing Rock Sioux Tribe provides employees with the following special/additional payments and compensation:

Additional Paid Compensation Type	Timing	Exclude from 401(k) wages	Tax at Supplemental Rate	Pay Check #	Other details
Additional Pay	As Needed	No	No	1	Employees can get paid extra for performing other duties or working at a different position

Standing Rock Sioux Tribe provides employees with the following reimbursements:

Reimbursement Type	Timing	Other Rules
Expense reimbursement	As Needed	Non-Taxable

Purpose

Follow this process to pay an employee special payroll entries outside of a typical payroll cycle.

Description of the Process

The process begins when the need arises to pay employees additional compensation that is outside of their regular pay and/or time input in ADP Workforce Now® Time and Attendance. This could include bonuses and commissions.

Note: If an additional payroll is required, client must also complete the *Off-Cycle Processing* process.

Prerequisites

An authorized client contact must approve the request.

Frequency of the Process

As needed.

Timeline

Submit request **Five (5)** business days prior to pay date.

For a quick calc breakdown only, response will be received within 24 hours. For more immediate requests, please contact your ADP Payroll Specialist for assistance.

Process Tools

Tool	Availability
Payroll Requests	Administrator
Paydata Excel Spreadsheet	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Determine the number of employees to receive additional compensation. If an additional payroll run is required, see the *Off-Cycle Processing* Standard Operating Procedure and the *Additional/Bonus Payroll Request* form for instructions and information. • Determine the hours/earnings amount, tax frequency, deductions, special calculations and if the amount should appear on the employee's regular check or a second check/direct deposit. • Complete a Payroll Request in ADP Workforce Now® Payroll for the specific employee(s). • If the special pay request is for 10 or more employees, the Paydata Excel spreadsheet found on the ADP Support Center can be used to submit a high volume of information. Complete and return the Paydata Excel spreadsheet to the ADP Payroll Specialist.
ADP Admin Support	• Ensure that the special pay request has been approved by an authorized client contact. • If the special pay request is for 10 or more employees or an Excel spreadsheet is requested, send the client administrator the Paydata Excel spreadsheet. • Enter pay information in ADP Workforce Now® Payroll and process the payroll. **Note:** If the client is writing the manual check or distributing a pay card, the ADP Payroll Specialist will provide the quick calc breakdown. Refer to the *Separation and Final Pay* Standard Operating Procedure for additional processing requirements for calculating the final pay. • Send an e-mail to the client administrator confirming the action taken on the request.

Related Processes

| Process	Notes
Processing Payroll (On Schedule) with ADP Time	After submitting the additional/special pay data to ADP, employees will receive the payment as part of the regular on-schedule payroll process. Refer to the 'Processing Payroll (On-Schedule)' Standard Operating Procedure for more information.
Off-Cycle Processing	This process is followed only if an additional payroll run is required. Refer to the 'Off-Cycle Processing' Standard Operating Procedure for more information.

Process Details

Task	Role	Description
1	Client Administrator	Determine the number of employees to receive special pay. **Note:** If an additional payroll is required, must also complete the *Off-Cycle Processing* process. Refer to the *Additional/Bonus Payroll Request* form for instructions on how to provide the pay date, period ending, tax frequency, deductions and other important information.
2	Client Administrator	Determine the hours/earnings amount, tax frequency, deductions, special calculations and if the amount should appear on the employee's regular check or a second check/direct deposit.
3	Client Administrator	Complete the *Payroll Request* and submit the request to the ADP Payroll Specialist.
4	Client Administrator	*If 10 or more employees are to receive special pay:* Contact the ADP Payroll Specialist or go to the ADP Support Center for a copy of the *Paydata Excel Spreadsheet* to complete and return.
5	ADP Admin Support	Verify the request has been approved by an authorized client contact.
6	ADP Admin Support	Update ADP Workforce Now® Payroll with the special pay information and process the payroll.

Reports

N/A

ALINE Card Setup/Change
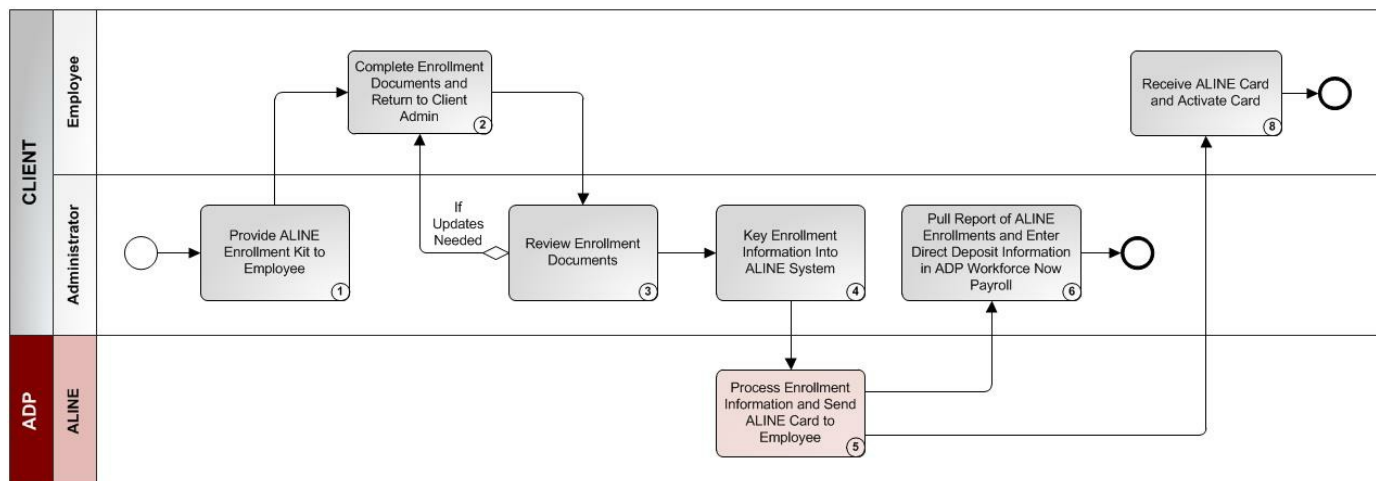
Client Practices

The Client Administrator will handle the setup/change to the ALINE Instant Pay Cards.

Standing Rock Sioux Tribe provides employees with an ALINE Instant Pay Card in the following situations:

- New Hires

- Employees without bank accounts

Purpose

To administer the process of an employee establishing an ALINE card account and receiving payroll funding to the card electronically.

Description of the Process

When employees choose the ALINE Card, funds are electronically loaded onto a Visa branded prepaid card so that they can access their money immediately on payday. There's no credit approval and no banking relationship needed to get an ALINE Card. Once they have funds on their ALINE Card, employees can:

- Withdraw cash from surcharge-free ATMs
- Get cash back at the point of sale with no additional fees
- Make purchases and pay bills with no fees
- Pay by check with a convenience check option
- Access important information using the free ADP Mobile Solutions app
- Customize their ALINE Card
- Free to the penny withdrawals at VISA member banks (1 per 7 day period)

To establish the ALINE card the employee will complete enrollment material which is provided in an enrollment kit. The Client Administrator is responsible for entering this data into the ALINE system. Following the data updates, an ALINE card will be sent to the employee who will then activate the card, and the Client Administrator will be able to leverage reporting from the ALINE system to capture the employee's assigned card direct deposit information in order to update ADP Workforce Now® with the data. The Client Administrator or employee makes the necessary updates to reflect the ALINE card direct deposit information and ADP will begin to deposit payroll funds to the card following the pre-note process.

Prerequisites

N/A

Frequency of the Process

As needed

Timeline

Direct deposit setup and changes are pre-noted through the Automated Clearing House (ACH) network. The completion of the pre-note process for direct deposit can take up to two (2) pay cycles. ADP has a minimum of a (6) business day pre-note period following the pay cycle in which the pre-note was transmitted. The pre-note process can take up to ten (10) business days or longer depending on the financial institution.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
ADP Workforce Now® Self Service	Employee
ALINE Website: www.mycard.adp.com	Employee
ALINE Cardholder Support: (877) 237-4321	Employee
ALINE Client Admin Support: (877) 527-2256	Administrator

Tue Dec 05 2017   48

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Provide ALINE enrollment kits. • Review returned enrollment documentation. • Enter employees enrollment information into ALINE system. • Create report of ALINE enrollment information from ALINE system and provide data to ADP. • Enter the information into ADP Workforce Now® Payroll, if not completed by the employee in ADP Workforce Now® Employee Self Service.
Employee	• Complete required enrollment documents. • Activate ALINE card when when received. • If access to ADP Workforce Now® Employee Self Service is available, enter direct deposit information.
ADP Admin Support	• Distribute data through automated interfaces.
ADP Employee Support	• Answer pay related questions on amount deposited to card.
ADP ALINE	• Process enrollment information. • Generate and distribute ALINE cards. • Process card activations. • Assist employees with questions. • Make account activity available to employee.

Related Processes

| Process	Notes
Direct Deposit Setup/Change	

Process Details

Task	Role	Description
1	Client Administrator	Provide ALINE enrollment kit to employee. • Client Administrator will be given an advanced allotment of enrollment kits to be provided to employees upon the employee's request to enroll in the ALINE card program.
2	Employee	Complete enrollment documents and return to Client Administrator. • Review enrollment kit information. • Complete the required ALINE card enrollment documentation. • Return documentation to Client Administrator.
3	Client Administrator	Review enrollment documents. *If needed:* Request updated information from employee.
4	Client Administrator	Key enrollment information into ALINE system.
5	ADP ALINE	Process enrollment information and send ALINE card to employee. • Process enrollment data entered into the ALINE system. • Assign Routing and ABA numbers to the employee's account. • Generate and send the ALINE card.
6	Client Administrator	Pull report of ALINE enrollments and enter direct deposit information in ADP Workforce Now® Payroll. • Leverage reporting from ALINE system to pull the Routing and Account numbers for the new ALINE card enrollments. • Update ALINE card direct deposit information in ADP Workforce Now® Payroll.
7	ADP Admin Support	Send information through regularly scheduled interface. • Notify Client Administrator of completed action.
8	Employee	Receive ALINE card and activate card. • Activate the assigned ALINE card through the ALINE support service. • If access to ADP Workforce Now® Employee Self Service is available, update ALINE card direct deposit information.

Reports			
Report	**Std/Custom**	**Access Tool**	**Frequency**
N/A			

Company Level Changes
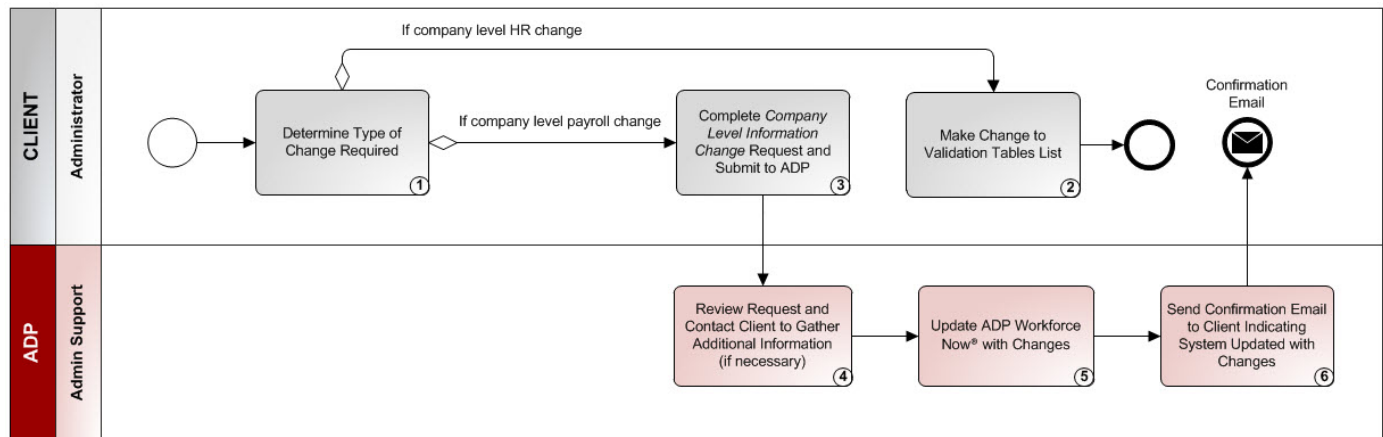
Client Practices

Standing Rock Sioux Tribe enters all company level HR changes in the ADP Workforce Now® Validation Tables list and notifies ADP of any company level payroll changes through email.

Standing Rock Sioux Tribe is aware of ADP's standard operating procedure. See Description of the Process, Roles and Responsibilities, Related Processes and Process Details for more information on the standard operating procedures.

Purpose

Explains the process to notify ADP of any company level changes.

Description of the Process

When a change to company level information is required, the client administrator must determine the type of change that is required. The client administrator will make all company level HR and benefits changes in the ADP Workforce Now® Validation Tables list. For company level payroll changes, the client administrator is to complete the Company Level Info Change Request form and submit to the ADP Payroll Specialist for processing.

Company Level Payroll Changes

It is the responsibility of the client administrator to complete and submit the *Company-Level Info Change Request* to add, change, or delete any of the following:

- Accumulators
- Allowed and Taken Accumulators
- Departments
- Memos
- Deductions
- Hours and Earnings

Company Level HR Changes

It is the responsibility of the client administrator to make modifications in the validation table to add, change, or delete items not listed above.

Important Notes:

- Company-Level information changes can impact Special Calculation Routines and/or the General Ledger Interface (GLi) setup and reporting. General Ledger Interface (GLi) updates may be necessary when making company-level changes.
- If a new state or local tax jurisdiction is required and the jurisdiction is currently not registered for, it may be necessary to engage Tax Registration Services to complete the registration process. Please see the *New Tax Jurisdiction (State and Local)* Standard Operating Procedure for more information.
- Once the client receives confirmation that the requested changes have been made to ADP Workforce Now®, the new values can be included in the paydata imports. If the values are included in the imports prior to the changes being applied to ADP Workforce Now®, attempted import of the new/changed values will result in import errors.
- If updating Cost Number and using labor allocations / distributions please notify ADP Payroll Specialist.

Prerequisites

None

Frequency of the Process

As needed

Timeline

Submit all changes

Tue Dec 05 2017   51

Process Tools

Tool	Availability
Company-Level Info Change Request Form	Administrator
ADP Workforce Now® Validation Tables List	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Enter all company level HR changes in the ADP Workforce Now® Validation Tables list. • Notify ADP of company level payroll changes by completing the *Company Level Info Change Request* form on the Support Center. • Ensure that new/changed values are not included in paydata files until receive confirmation from ADP Payroll Specialist that the requested change has been applied to ADP Workforce Now®.
ADP Admin Support	• Review the change request to ensure accuracy and contact client administrator if additional information required. • Process the request change in ADP Workforce Now®. • Send an email to the Client Payroll Contact confirming the action taken on the request and reminding the client to make General Ledger Interface (GLi) updates, if necessary.

Related Processes

| Process	Notes
New Tax Jurisdiction (State and Local)	To pay an employee within a new jurisdiction, any changes to company level information must be submitted to ADP prior to adding the employee to the new jurisdiction within ADP Workforce Now®. Refer to the 'New Tax Jurisdiction (State and Local)' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Client Administrator	Determine type of company level change required.
2	Client Administrator	*If company level HR change required:* In the ADP Workforce Now® Validation Tables list, enter the modification to add, change, or delete.
3	Client Administrator	*If company level payroll change required:* Complete the appropriate *Company Change Request* form on the Support Center to add/change/delete company level information. • Accumulators • Allowed and Taken Accumulators • Departments • Memos • Deductions • Hours and Earnings
4	ADP Admin Support	Review the request from the client. Contact the client administrator to gather additional information (if necessary).
5	ADP Admin Support	Update ADP Workforce Now® with changes.
6	ADP Admin Support	Send confirmation email to client administrator indicating that the system has been updated with requested changes. **Note:** Once the client receives confirmation that the requested changes have been made to ADP Workforce Now®, the new values can be included in the paydata imports.

Reports

Report	Std/Custom	Access Tool	Frequency
Master Control	Standard		Each Payroll Processing

Direct Deposit Setup/Change
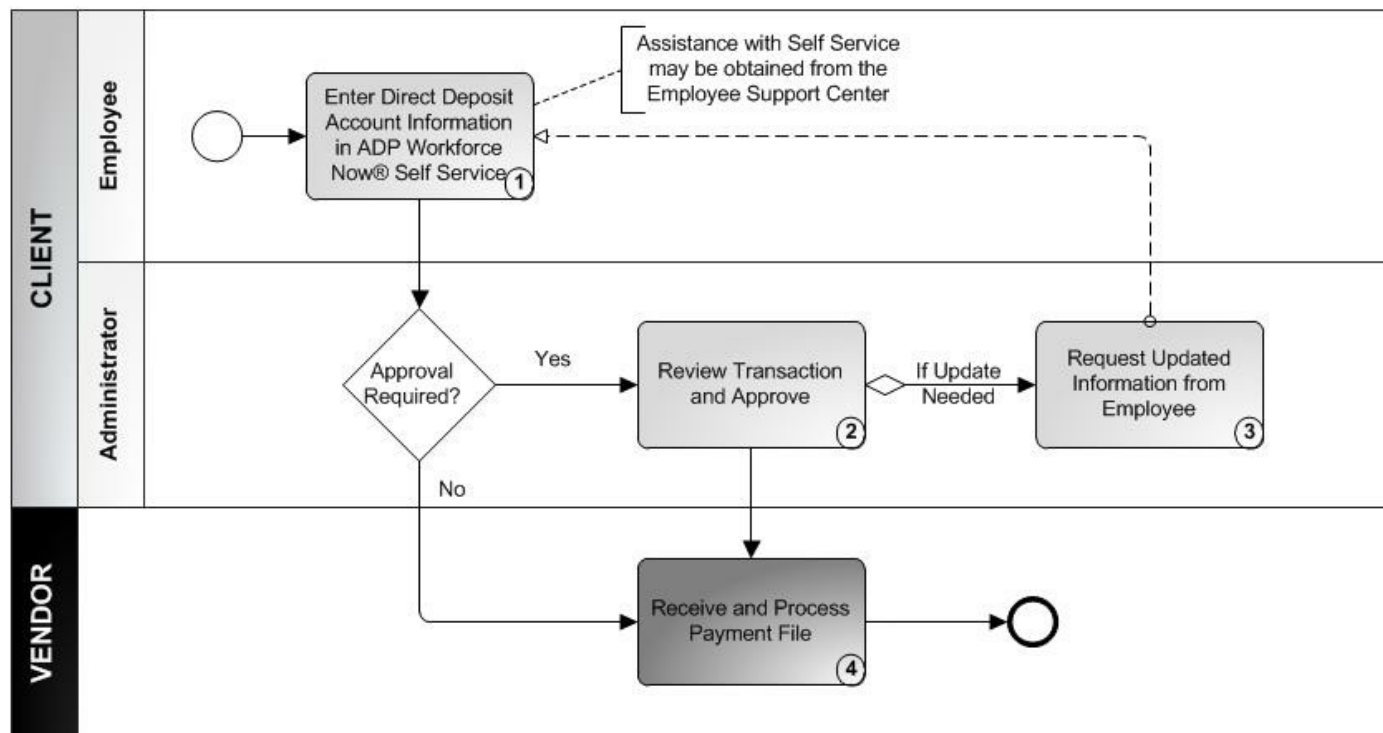
Client Practices

Standing Rock Sioux Tribe will advise new and existing employees that completion of the pre-note process for direct deposit can take up to two (2) pay cycles. Direct deposit changes will be made through ADP Workforce Now® Employee Self Service or by the-Client Administrator.

Standing Rock Sioux Tribe may waive pre-note on an individual level if the employee provides proof of bank account.

Purpose

Set-up, change, and/or cancel an employee's direct deposit record in ADP Workforce Now® to ensure that the direct deposit occurs correctly during payroll processing.

Description of the Process

Employee's direct deposit can be set up as new and/or change using the following methods:

- The employee can enter information using ADP Workforce Now® Self Service. Depending on the company setup, Client Administrator approval may be required in ADP Workforce Now®.
- The employee can submit a signed direct deposit authorization request to the Client Administrator. The Client Administrator forwards the request to ADP, who enters the data directly in Payroll.

Pre-Note

The client takes full responsibility for the accuracy of the financial institution information entered for their employee's direct deposit. The purpose of sending the pre-notification is to verify the information provided by the employee for direct deposit is accurate, including but not limited to the financial institution routing number and the financial institution account numbers.

The pre-notification process prevents the following errors:

- An employee enters incorrect direct deposit account information through ADP Workforce Now Employee Self Service.
- The information provided by the employee is inaccurate or incomplete.
- The financial institution has issued or identified an error.

If the pre-notification process is waived, the client takes full responsibility to issue a manual check should any employee payroll transaction be returned as invalid. It can take up to ten (10) days for the funds to be returned by the financial institution. The client will be responsible for all additional charges incurred.

ADP will create the gross to net calculation of such transactions and provide data as necessary back to the main payroll contact. Direct Deposit information entered into the ADP Workforce Now Payroll is applicable to the employee's pay check only. Extraction and use of the direct deposit account information for the client's Expense Management and/or Benefit Management systems is the responsibility of the client.

The ADP Payroll Specialist and/or Employee Service Center will address questions or concerns on direct deposits from payroll only and will refer questions

or concerns about money deposited from the client's system to the client administrator.

Prerequisites

Employee initiates the request and completes the proper authorization.

Frequency of the Process

As needed

Timeline

Direct deposit setup and changes are pre-noted through the Automated Clearing House (ACH) network. The completion of the pre-note process for direct deposit can take up to two (2) pay cycles. ADP has a minimum of a (6) business day pre-note period following the pay cycle in which the pre-note was transmitted. The pre-note process can take up to ten (10) business days or longer depending on the financial institution.

Process Tools

Tool	Availability
Employee Self Service (ESS)	Employee
Direct Deposit Authorization Form	Administrator, Employee

Roles & Responsibilities

| Role	Responsibility
Client Administrator	- If the employee does not have access to ADP Workforce Now® Self Service, obtain the direct deposit authorization form and voided check, if required. - Enter direct deposit account information into Payroll or submit direct deposit account information to ADP Payroll Specialist - May be required to enter or approve transactions in ADP Workforce Now® Self Service.
Employee	- Enter direct deposit information using ADP Workforce Now® Self Service. - If ADP Workforce Now® Self Service is not available; provide the direct deposit authorization form to the Client Administrator. - If required, provide the Client Administrator with a voided check from the applicable bank account.
ADP Admin Support	- Verify that the direct deposit request is complete. - Send an email to the Client Administrator confirming the action taken on the request for submissions not done in ADP Workforce Now® Self Service.
ADP Employee Support	Assists the employee with ADP Workforce Now® Self Service, as needed.
Bank	Receives and process payment file.

Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Employee	Enter direct deposit account Information in ADP Workforce Now® Self Service. **Note:** Alternatively, If ADP Workforce Now® Self Service is not available, complete the direct deposit authorization form and submit to the Client Administrator. If required, include a voided check.
2	Client Administrator	*If required:* Review transaction and approve. **Note:** If employee submitted a direct deposit authorization form: - Review for accuracy - Verify form with voided check, if applicable - Enter direct deposit account information into Payroll or submit direct deposit account information to ADP Payroll Specialist
3	Client Administrator	*If needed:* Request updated information from employee.
4	Vendor	Receive and process payment file.

Reports

Report	Std/Custom	Access Tool	Frequency
Personnel Change Report	Standard		Each Payroll Processing

HSA Contributions Processing
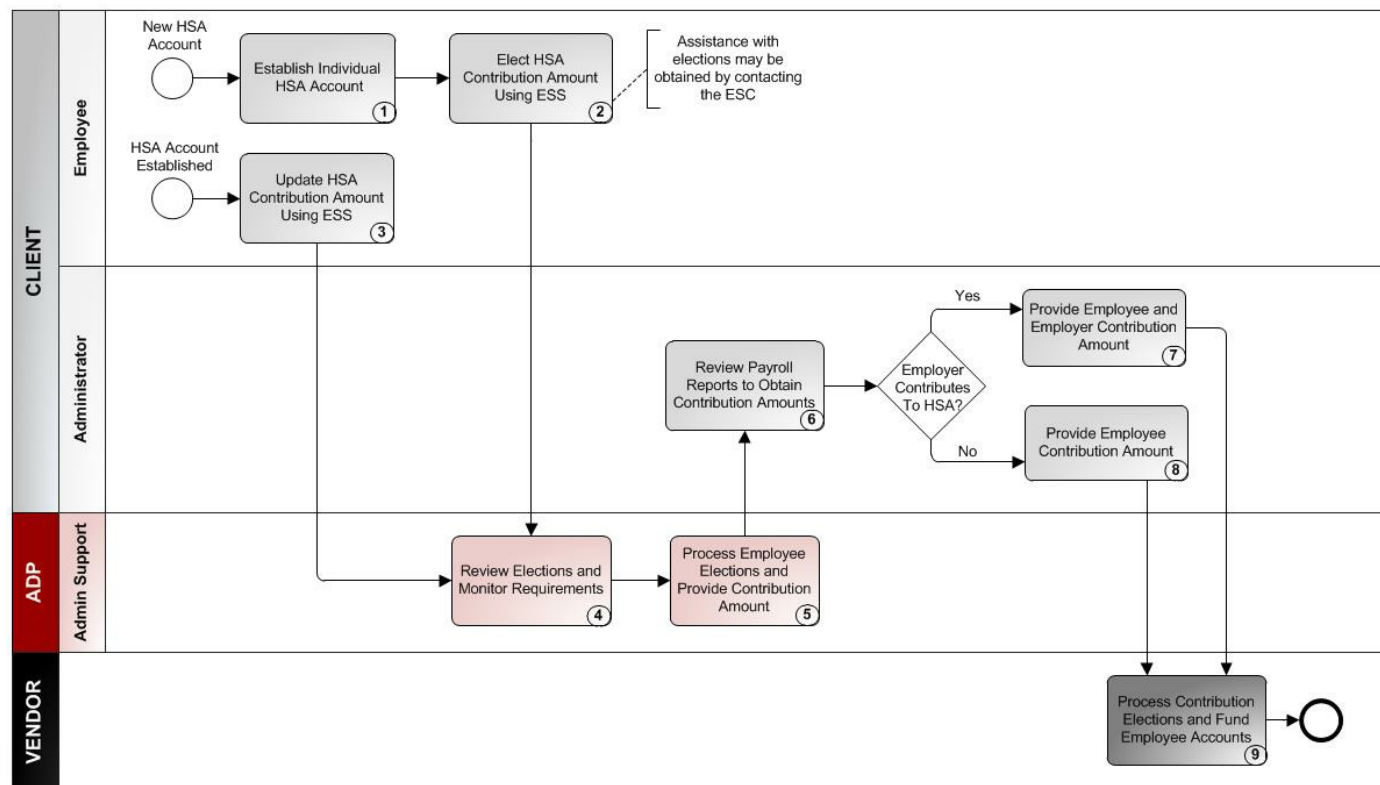
Client Practices

Standing Rock Sioux Tribe does not offer an HSA plan to employees.

Purpose

To administer new enrollments or enrollment changes for HSA contributions.

Description of the Process

The Health Savings Account (HSA) contribution election processing starts when an eligible employee enrolls in a High Deductible Health Plan (HDHP) and chooses to contribute to a HSA. Employees are responsible for establishing their individual HSA's with the appropriate financial institution and for making sure that the account is active.

An eligible employee may elect an annual HSA contribution amount or make changes to the annual goal. These changes will update in payroll to be deducted from employee paychecks. The HSA contributions are available to the employee after the financial institution that holds the account receives the contribution amount and funds the account.

Prerequisites

Enrollment in High Deductible Plan.

Note: Client is responsible for establishing the funding for the employee HSA amounts to their HSA provider.

Frequency of the Process

HSA employee elections - as needed. HSA employee contribution processing - per client payroll schedule.

Timeline

N/A

Process Tools

Tool	Availability
ADP Workforce Now® Self Service	Employee

Roles & Responsibilities

| Role	Responsibility
Client Administrator	• Provide employer contribution amount to ADP, if applicable. • Review Payroll reports for contribution amounts. • Provide funding amount to vendor.
Employee	• Elect high deductible medical option and annual HSA goal or per pay period amount. • Establish and maintain HSA account. • Confirm elections by reviewing benefits summary in Employee Self Service.
ADP Admin Support	• Process elections. • Monitor maximum permitted contribution amount. • Provide reporting for contribution amounts.
ADP Employee Support	• Provide general information regarding the enrollment process. • Assist employees with enrollment process.
Vendor	• Receive and process updates. • Fund the HSA account or HSA card, as applicable.

Related Processes

No Related Processes

Process Details		
Task	**Role**	**Description**
1	Employee	Establish individual HSA account, if applicable. • Set up HSA account and confirm that the account is active. • Work directly with the HSA administrator if account information is incorrect, or account is deactivated.
2	Employee	Elect HSA contribution amount using Employee Self Service, if applicable. (updates outside of the enrollment window are coordinated through ADP ESC). **Note:** Alternatively, employee can contact the ESC for assistance with making elections.
3	Employee	Update HSA contribution amount using Employee Self Service, if applicable. • Employee can update (increase, decrease, or enroll) annual HSA amount using Employee Self Service (updates outside of the enrollment window are coordinated through ADP ESC). **Note:** Alternatively, employee can contact the ESC for assistance with making elections.
4	ADP Admin Support	Review elections and monitor requirements. • Monitor amounts based on client set up and client established rules, including catch up contributions. • Follow client established rules.
5	ADP Admin Support	Process employee elections and provide contribution amount. • Process employee elections. • Provide contribution amount to Client Administrator via Payroll reports.
6	Client Administrator	Review payroll reports to obtain contribution amounts.
7	Client Administrator	*If the Client contributes towards employee HSA account:* • Provide employee and employer contribution amount to vendor.
8	Client Administrator	*If the Client does not contribute towards employee HSA account:* • Provide employee contribution amount to vendor.
9	Vendor	Process contribution elections and fund employee accounts. • Receive and process updates from Client Administrator, as applicable. • Fund the employee's individual accounts. • Communicate directly with employees if the account information is incorrect / incomplete.

Reports			
Report	**Std/Custom**	**Access Tool**	**Frequency**
Payroll Register	Standard	Payroll and Quarterly Tax Reports	Each payroll processing
Payroll Summary Recap Report	Standard	Payroll and Quarterly Tax Reports	Each payroll processing

New Hire
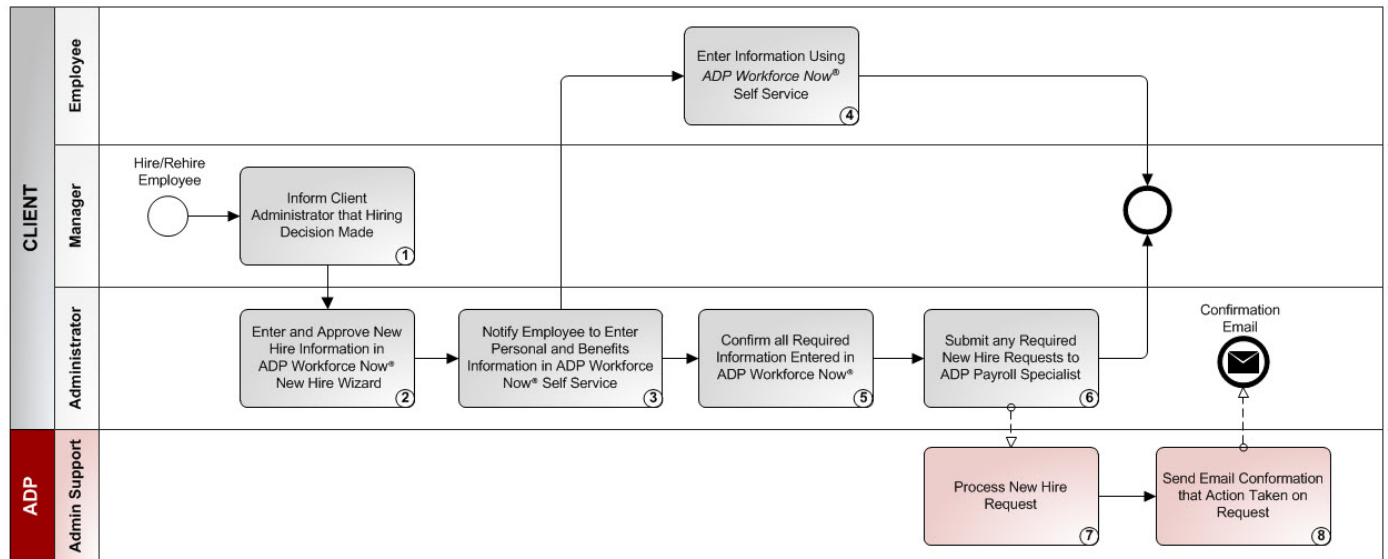
Client Practices

Standing Rock Sioux Tribe will use the ADP Workforce Now® Employee Self Service for new hire on-boarding including completion of benefits, policies, additional personal information, direct deposit, client specific items. Some forms will remain on paper including Form I-9 and other client specific items.

Standing Rock Sioux Tribe is not expecting significant growth in the next six (6) months to twelve (12) months.
Standing Rock Sioux Tribe typically has a high frequency of new hires during the summer time (Summer Youth Program)

Standing Rock Sioux Tribe does not bridge years of service for rehired employees.

401(k)/retirement
401(k)/retirement contributions and match begin on the first of the quarter after which they are hired.

PTO
Employees are eligible to take PTO after 90 days.
Employees are eligible to use sick leave immediately.

Accrue PTO
PTO accruals for {vacation or sick} time begin immediately.

Benefits
Benefit coverage and premiums begin on the first of the month after 60 days.

Full time employees are eligible to receive {PTO/benefits/401(k)/retirement}.

Standing Rock Sioux Tribe does not provide special or additional payments to new or rehired employees. If a special or additional payment is needed, Standing Rock Sioux Tribe will provide the information, as required, to ADP for processing

Purpose

Process used when you hire or rehire an employee and additional payroll information is required.

Description of the Process

New employees are hired in the ADP Workforce Now® New Hire Wizard. The New Hire Wizard contains the required fields for HR, Benefits, Payroll, and Time and Attendance. The employee can enter direct deposit, benefit, dependent, emergency contact, non-benefit deductions, and federal tax information, using ADP Workforce Now® Self Service. Alternatively, the Client Administrator can provide this information on behalf of the employee.

Special payments that need to be paid to a new hire should be submitted to the ADP Payroll Specialist through a Payroll Request. If a salaried new hire requires a pro-rated payment for the first payroll, the Client Administrator will need to complete the appropriate Payroll Processing Request on the ADP Support Center.

Expatriate and/or Foreign National Employee Processing
It is a requirement that the client consults with their immigration, legal or tax professional for advice on the full range of options available in expatriate, foreign and/or international employee work arrangements. The expatriate payroll taxation and process can be complex whether the employees are Expatriates (U.S. employees working outside the U.S.) or Foreign Nationals (employees from foreign countries working in the U.S.). ADP can process payroll, only to U.S. bank accounts, what the client authorizes and sends to ADP in writing, but it is outside the scope of our services to provide any type of compliance support or guidance. The client will be responsible for the expatriate pay calculations and reconciliations, as well as all compliance support and any types of forms that would need to be filed. This includes shadow payroll processing and exchange rate calculations between countries.

Prerequisites

- Job applicant is hired/rehired for a position.
- Obtain valid new hire/rehire Social Security Number.
- Verify employee eligibility to work (Form I-9).
- Validate that the new hire employee work location state and resident state and applicable local(s) are setup in the ADP Workforce Now® validation table. If the required states and/or locals are not setup, the client must contact ADP to complete the necessary forms. The state and local codes must be setup in the system prior to entering the new hire data.

Important Note: It takes a minimum of two (2) weeks to setup a state. The time period varies depending on the regulations for the state requested.

Important Note: All new hire employees must have a valid Social Security Number (SSN) to be transmitted to the appropriate state for new hire reporting. Federal law requires the SSN as a data element for new hire reporting. Including a SSN in a new hire report is important for a number of reasons. Without a valid SSN the new hire file will not be entered into the National Directory of New Hires (NDNH).

Social Security Number display on standard payroll reports generated by ADP:

- "ON FILE" – ADP has the Social Security Number on the Employee Masterfile
- "MISSING" – The employee has no Social Security Number on the Employee Masterfile
- "APPLIED FOR" – The employee has an Applied for Social Security Number on the Employee Masterfile.

Frequency of the Process

As needed

Timeline

Submit request by **5:00 p.m.** (client) local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
Employee Self Service (ESS)	Employee
Direct Deposit Authorization Form	Administrator
State New Hire Reporting Reference	Administrator
ADP Workforce Now® New Hire Wizard	Administrator
ADP Support Center	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Enter or approve required new hire information in ADP Workforce Now® - Enter health coverage availability and effective date in ADP Workforce Now®, as applicable. - If a new hire does not have access to ADP Workforce Now® Self Service, collect and enter relevant data in ADP Workforce Now® New Hire Wizard. - Forward the additional new hire pay information to ADP Payroll Specialist. - Verify the ADP New Hire Compliance Report with the payroll preview to ensure new hires have been accurately reported to the required state(s). **Note:** 'RPTD' column on report should indicate 'YES'; if 'NO' employee information must be corrected prior to finalizing the payroll processing. All new hire employees must have a valid Social Security Number (SSN) to be transmitted to the appropriate state for new hire reporting. Federal law requires the SSN as a data element for new hire reporting. Including a SSN in a new hire report is important for a number of reasons. Without a valid SSN the new hire file will not be entered into the National Directory of New Hires (NDNH). ADP cannot correct the new hire reporting after the payroll has been finalized. The Client Administrator will be required to report the new hire(s) directly to the state. Please contact your ADP Payroll Specialist for state specific reporting requirements and forms.
Employee	- Enter direct deposit, dependent, benefit, emergency contact, and federal tax information using ADP Workforce Now® Self Service - Complete the applicable state withholding form (W-4 equivalent) - If access to ADP Workforce Now® Self Service is not available, complete company-provided forms and submit them to the Client Administrator for processing, including: - Direct Deposit Authorization Form, if applicable - Federal W-4 Form - State Withholding (W-4 equivalent) - Voluntary, Non-Benefit Deductions
ADP Admin Support	- Run reports to audit new hire information. - Receive and enter additional new hire pay information provided by the Client Administrator. - Send an e-mail to the Client Administrator confirming the action taken on the request. - Verify the ADP New Hire Compliance Report with the payroll preview to ensure new hires have been accurately reported to the required state(s). **Note:** 'RPTD' column on report should indicate 'YES'; if 'NO' employee information must be corrected prior to finalizing the payroll processing. All new hire employees must have a valid Social Security Number (SSN) to be transmitted to the appropriate state for new hire reporting. Federal law requires the SSN as a data element for new hire reporting. Including a SSN in a new hire report is important for a number of reasons. Without a valid SSN the new hire file will not be entered into the National Directory of New Hires (NDNH). ADP cannot correct the new hire reporting after the payroll has been finalized. The Client Administrator will be required to report the new hire(s) directly to the state.
Client Manager	Inform Client Administrator that a hiring decision has been made.

Related Processes

| Process	Notes
Special/Additional Payment and Compensation	Refer to the 'Special/Additional Payroll Processing' Standard Operating Procedure
Prorated Pay	Refer to the 'Pro-rated Pay' Standard Operating Procedure.
Direct Deposit Setup/Change	Refer to the 'Direct Deposit Setup/Change' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Client Manager	Inform Client Administrator that a hiring decision has been made.
2	Client Administrator	Enter/approve the new hire information in the in the ADP Workforce Now® New Hire Wizard. **Note:** Your company setup controls whether entries in ADP Workforce Now® require Manager and/or Client Administrator approval.
3	Client Administrator	Notify Employee to enter personal and benefits information in ADP Workforce Now® Self Service, if applicable.
4	Employee	Enter personal, benefit, dependent, direct deposit, and federal tax information using ADP Workforce Now® Self Service. **Note:** If access to ADP Workforce Now® Self Service is not available, complete company-provided forms and submit them to the Client Administrator for processing.
5	Client Administrator	Confirm that all required information has been entered in ADP Workforce Now® HR. This could include custom fields that are not included in the New Hire Wizard. • Verify the ADP New Hire Compliance Report with the payroll preview to ensure new hires have been accurately reported to the required state(s). **Note:** Some states require reporting of healthcare availability and effective dates Based on employee's work state, supply the health coverage availability and effective date to ADP, if applicable, for new hire reporting requirements. **Note:** 'RPTD' column on report should indicate 'YES'; if 'NO' employee information must be corrected prior to finalizing the payroll processing. All new hire employees must have a valid Social Security Number (SSN) to be transmitted to the appropriate state for new hire reporting. Federal law requires the SSN as a data element for new hire reporting. Including a SSN in a new hire report is important for a number of reasons. Without a valid SSN the new hire file will not be entered into the National Directory of New Hires (NDNH). ADP cannot correct the new hire reporting after the payroll has been finalized. The Client Administrator will be required to report the new hire(s) directly to the state. Please contact your ADP Payroll Specialist for state specific reporting requirements and forms.
6	Client Administrator	Submit any required new hire requests to the ADP Payroll Specialist. • This could include copy of liens, special payment requests, pro-rated pay requests.
7	ADP Admin Support	Process new hire requests. • Verify the ADP New Hire Compliance Report with the payroll preview to ensure new hires have been accurately reported to the required state(s). **Note:** 'RPTD' column on report should indicate 'YES'; if 'NO' employee information must be corrected prior to finalizing the payroll processing. All new hire employees must have a valid Social Security Number (SSN) to be transmitted to the appropriate state for new hire reporting. Federal law requires the SSN as a data element for new hire reporting. Including a SSN in a new hire report is important for a number of reasons. Without a valid SSN the new hire file will not be entered into the National Directory of New Hires (NDNH). ADP cannot correct the new hire reporting after the payroll has been finalized. The Client Administrator will be required to report the new hire(s) directly to the state.
8	ADP Admin Support	Send email confirmation that action taken on the request.

Reports

Report	Std/Custom	Access Tool	Frequency
New Hire Report	Standard	Payroll Quarterly Tax Reports	Each Payroll Processing
Master Control	Standard	Payroll Quarterly Tax Reports	Each Payroll Processing
Personnel Change Report	Standard	Payroll Quarterly Tax Reports	Each Payroll Processing

Employer Provided Taxable Fringe Benefits
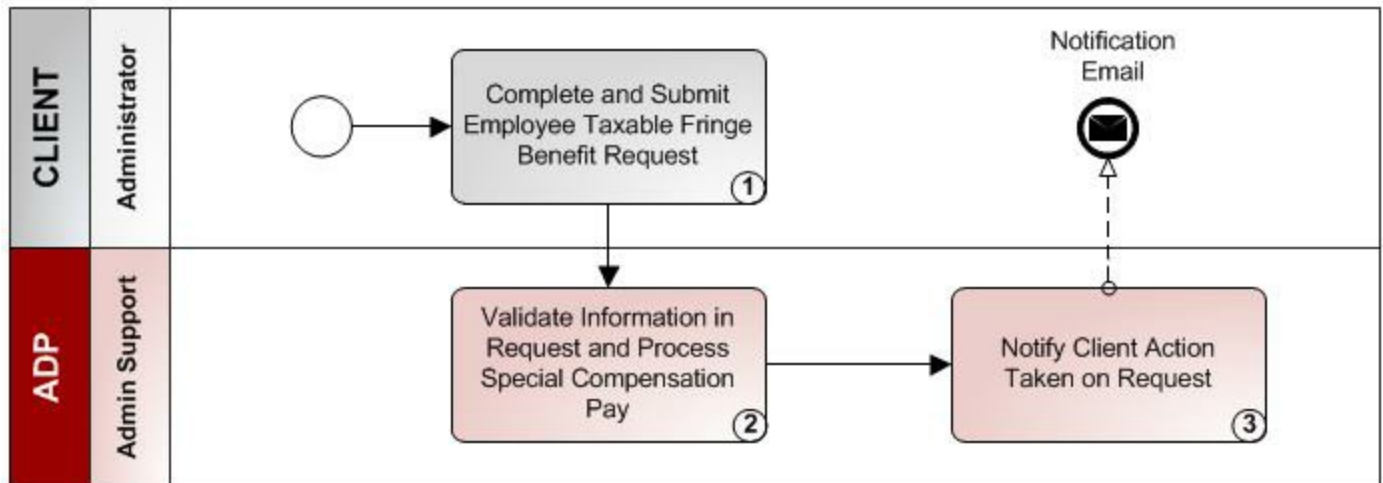
Standing Rock Sioux Tribe does not provide taxable fringe benefits to employees. Standing Rock Sioux Tribe will notify ADP if a taxable fringe benefit is required in the future.

Purpose

Follow the process below to include employer provided taxable fringe benefits in an employee's pay.

Description of the Process

A fringe benefit is a form of pay (including property, services, cash or cash equivalent) in addition to stated pay for the performance of services. Under the Internal Revenue Code all income is taxable unless an exclusion applies. A benefit provided on behalf of an employee is taxable to an employee even if the benefit is received by someone other than the employee, such as a spouse or a child. Taxable fringe benefits are reported as wages on Form W-2 for the year in which the employee received them. Taxable fringe benefits may include, but are not limited to, the following:

- Educational reimbursements and allowances (certain exclusions apply)
- Moving expenses
- Awards and prizes
- Gifts, and gift cards
- Club dues and memberships
- Personal use of employer provided vehicles or aircraft
- Lodging or temporary housing
- Reimbursements in excess of the Federal mileage rate

Prerequisites

None

Frequency of the Process

Coordinate with the ADP Payroll Specialist the processing of taxable fringe benefits.

Timeline

Submit request by **5:00 p.m.** client designated local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
Employee Taxable Fringe Benefit Request	Administrator
IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Verify and approve the taxable fringe benefit details • Complete the Employee taxable fringe benefit Request from ADP Portal • Submit the request to the ADP Payroll Specialist • Review and verify the taxable fringe benefit details on the Preview Payroll report • Review Quarter/ Year-End Standard Operating Procedures for processing considerations and Forms W-2 reporting requirements
ADP Admin Support	• Review company set up and configuration prior to entering (special coding tax set up, and withholding options) • Enter and process the required taxable fringe benefit • Send an e-mail to the Client Payroll Contact confirming the action taken on the request • Review and verify the taxable fringe benefit details on the Preview Payroll Report • Discuss Payroll Preview results with client

## Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Client Administrator	Complete and submit the Employee Taxable Fringe Benefit Request to the ADP Payroll Specialist.
2	ADP Admin Support	Validate the information and process the special compensation pay.
3	ADP Admin Support	Sends an e-mail to the Client Administrator confirming the action taken on the request. **Note:** After the ADP Payroll Specialist processes pay, the client administrator should review and verify the fringe benefit details on the Preview Payroll report.

Reports

Report	Std/Custom	Access Tool	Frequency
Payroll Register	Standard		Each payroll processing
Payroll Preview	Standard	iReports	Each payroll processing

Voluntary Non-Benefit Deductions
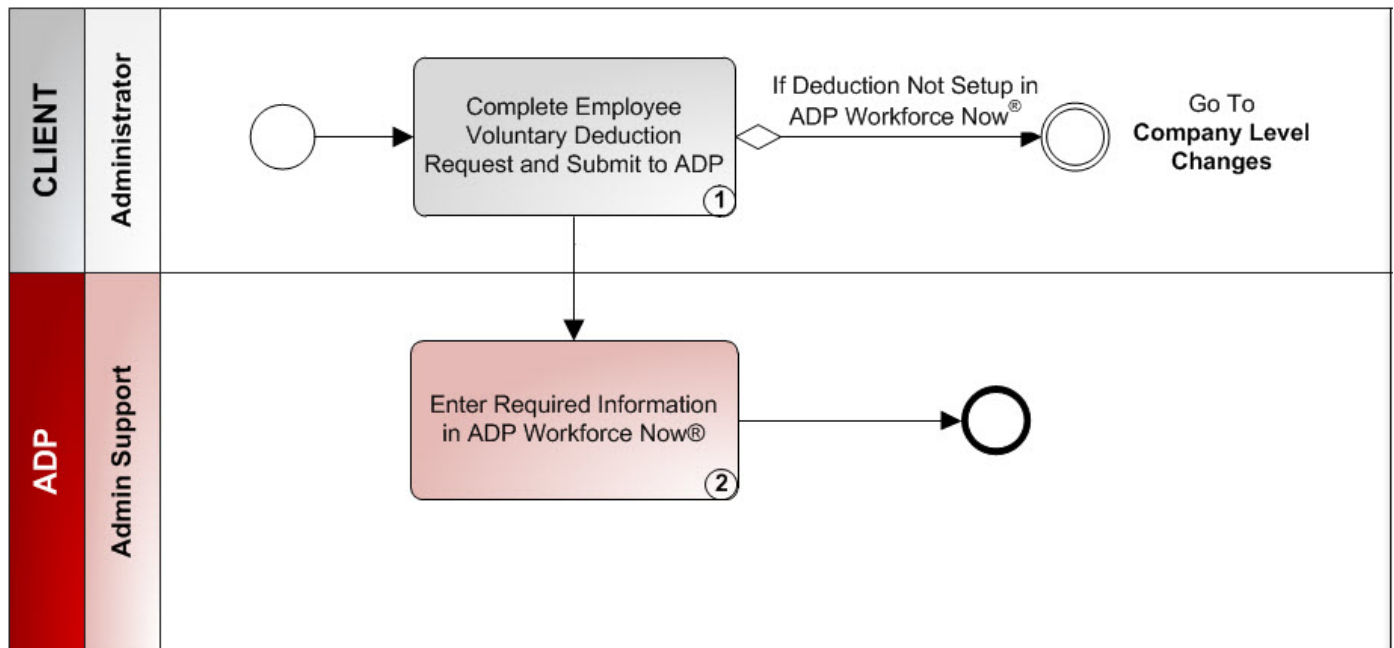
Client Practices

Standing Rock Sioux Tribe has the following types of voluntary, non-benefit plan deductions.

Deduction	Timing	Pre / Post Tax	Requires Goals	Other Details
Loan Repayments	As Needed	Post	Yes	Employees can take loans, however there is a 5% service charge
Propane	As Needed	Post		

Purpose

Follow this process to update voluntary non-benefit deductions to ensure that they are deducted correctly from employees' pay.

Description of the Process

The process begins when an employee elects to have non-benefit related deductions taken from his/her pay. Non-benefit voluntary deductions can be one-time only or scheduled. Examples include but are not limited to:

- Union Dues
- Wage Assignments
- Credit Union Deductions
- Company Loans
- Company Advances
- Savings Bonds
- Charity Contributions

The Client Administrator completes the Employee Voluntary Deductions request and submits the completed request for processing.

Prerequisites

N/A

Frequency of the Process

As needed.

Timeline

Submit request by **5:00 p.m.** (client) local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
Employee Voluntary Deduction Request Form	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Complete the Employee Voluntary Deductions request and submit the completed request for processing. • Obtain additional information from employee, if needed.
ADP Admin Support	• Enter required information in ADP Workforce Now®.

Related Processes

| Process	Notes
Company Level Changes	If a requested deduction is not setup in ADP Workforce Now® or requires a change, refer to the 'Company Level Changes' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Client Administrator	• Complete the Employee Voluntary Deductions request and submit the completed request for processing. • Obtain additional information from employee, if needed.
2	ADP Admin Support	Enter the required information for the employee in ADP Workforce Now$^{®}$ to set up a new deduction or change an existing deduction.

Reports

Report	Std/Custom	Access Tool	Frequency
Master Control	Standard		

Employee 401(k) Contribution Setup/Change
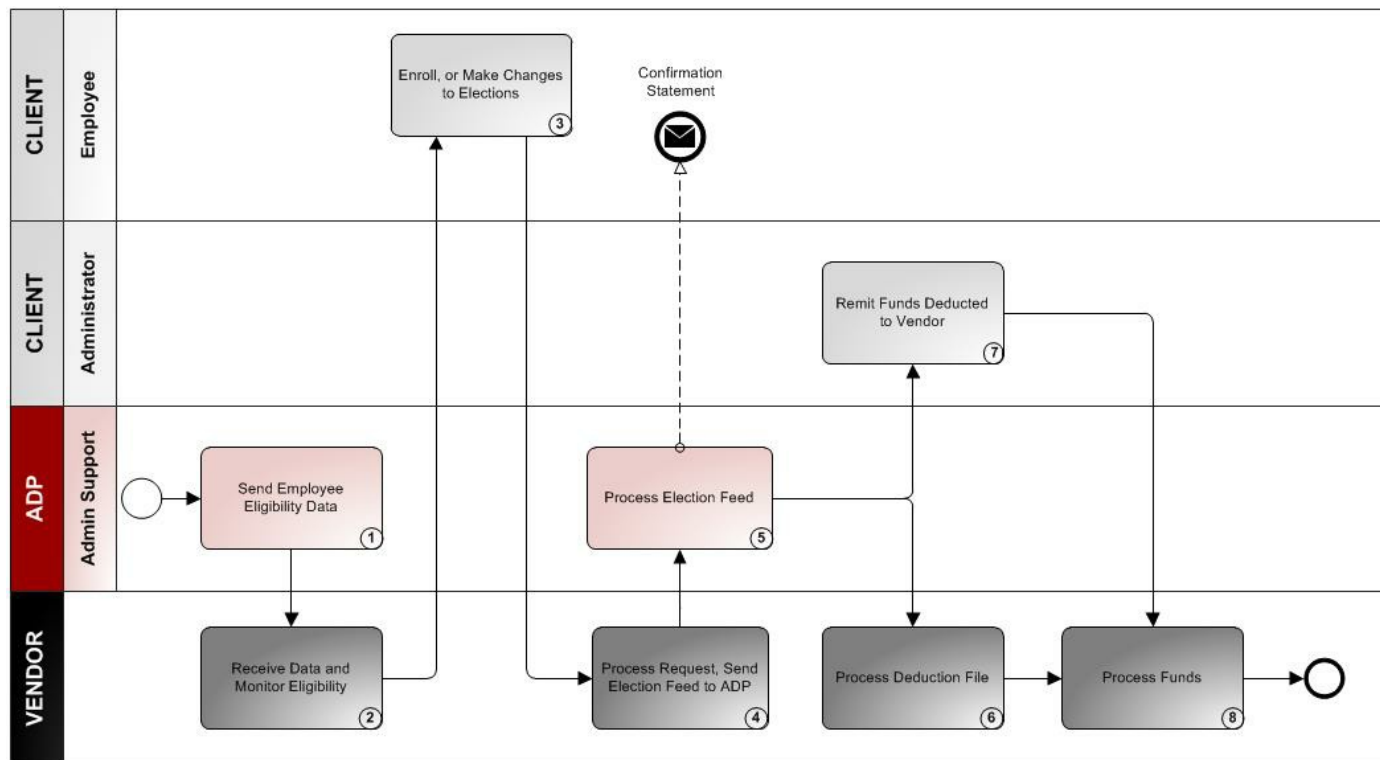
Client Practices

Standing Rock Sioux Tribe uses Mass Mutual as their 401(k) administrator and offers the following plan(s):

- 401(k
- 401(k) Catch-up
-

  Standing Rock Sioux Tribe provides a 401(k) match of 5% of gross.

Employees eligible for 401(k) catch-up may contribute using the same code for catch-up

Standing Rock Sioux Tribe employees are allowed to take one (1) 401(k) loan at a time.

Purpose

Follow this process to set up or update an employee's elective contributions to a 401(k) benefit plan.

Description of the Process

Eligible employees enroll in the 401(k) plan where they agree to have a specified percentage, or dollar amount deducted and remitted to your benefit plan administrator.

Your company can use a 401(k) plan administered by ADP or a plan administered by an outside vendor.

If Your Company uses a 401(k) plan administered by ADP:

- **Enrollment:**

  Comprehensive Payroll sends a file listing eligible employees to ADP 401(k) Administration Services. ADP 401(k) Administration Services sends an enrollment packet to employees when they are eligible to enroll. Employees can enroll using ADP Workforce Now® Self Service.

  After the employees enroll in the plan, Comprehensive Payroll processes the deductions each pay cycle. The client remits the amount deducted to ADP 401(k) Administration Services.

- **Loan or Hardship Withdrawal:**

  If an employee requires a loan or hardship payment, he/she contacts ADP 401(k) Administration Services using ADP Workforce Now® Self Service. ADP 401(k) Administration Services decides whether to approve the loan and notifies the employee.   ADP 401(k) Administration Services notifies Comprehensive Payroll of any changes to the employee's 401(k) deduction and includes loan deductions, if appropriate.

If Your Company Uses a 401(k) Plan Administered by a Vendor:

- **Enrollment:**

Depending on the capabilities of the vendor to receive automated files, ADP can provide automated eligibility files to the vendor. If the vendor is unable to accept automated files the client is responsible for receiving and uploading eligibility files with the vendor. The vendor then sends an enrollment packet to employees when they are eligible to enroll. Employees can enroll using the vendor website. A link to the vendor website is available in ADP Workforce Now® Self Service.

After the employees enroll in the plan, the Client Administrator works with ADP Payroll Specialist to set up deductions. Your company remits the amount deducted to the vendor.

- **Loan or Hardship Withdrawal:**

If an employee requires a loan or hardship payment, he/she will contact the vendor directly. The vendor decides whether to approve the loan and notifies the employee. The vendor notifies the Client Administrator of any change to the employee's 401(k) deduction and includes loan deductions, if appropriate. The Client Administrator works with ADP Payroll Specialist to set up deductions.

Prerequisites

Employee enrollment eligibility is based on the client's 401(k) plan document.

Frequency of the Process

Based on client's 401(k) plan document.

Timeline

Submit request by 5:00 p.m. (client) local time, five (5) business days prior to pay date.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
ADP Workforce Now® Self Service	Employee
Change File	Administrator
Employee Voluntary Deduction Request Form	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Assist the employee in enrolling with the vendor, if needed. - Send file containing employee enrollment information to ADP 401(k) Administration Services for ADP 401(k) plans or to the vendor for non-ADP 401(k) plans, as applicable. - Work with ADP Payroll Specialist to have deductions/loans updated, as applicable.
Employee	- Receives 401(k) enrollment packet from ADP 401(k) Administration Services or from the client vendor for non-ADP 401(k) plans. - Enroll in 401(k) plan with ADP 401(k) Administration Services or with the client vendor for non-ADP 401(k). - Request changes, loan or hardship withdrawal by contacting ADP 401(k) Administration Services or by contacting client vendor directly for non-ADP 401(k) plans.
ADP Admin Support	- Send file containing employee enrollment information to ADP 401(k) Administration Services for ADP 401(k) plans or to the vendor for non-ADP 401(k) plans, as applicable. - Receive election changes from the vendor or client, as applicable. - Process 401(k) deductions.
ADP Employee Support	- Answer general questions related to 401(k) payroll deductions. - Refer the employee to the client vendor for more detailed information.
Vendor	- Receive census file. - Notify employee of eligibility, send enrollment package. - Send elections to client, client transmit to ADP, unless client is using ADP 401(k) Administration Services. - Process deductions, loans, and hardship requests from employee. - Work with Client Administrator to have deductions/loans updated, as needed.

Related Processes

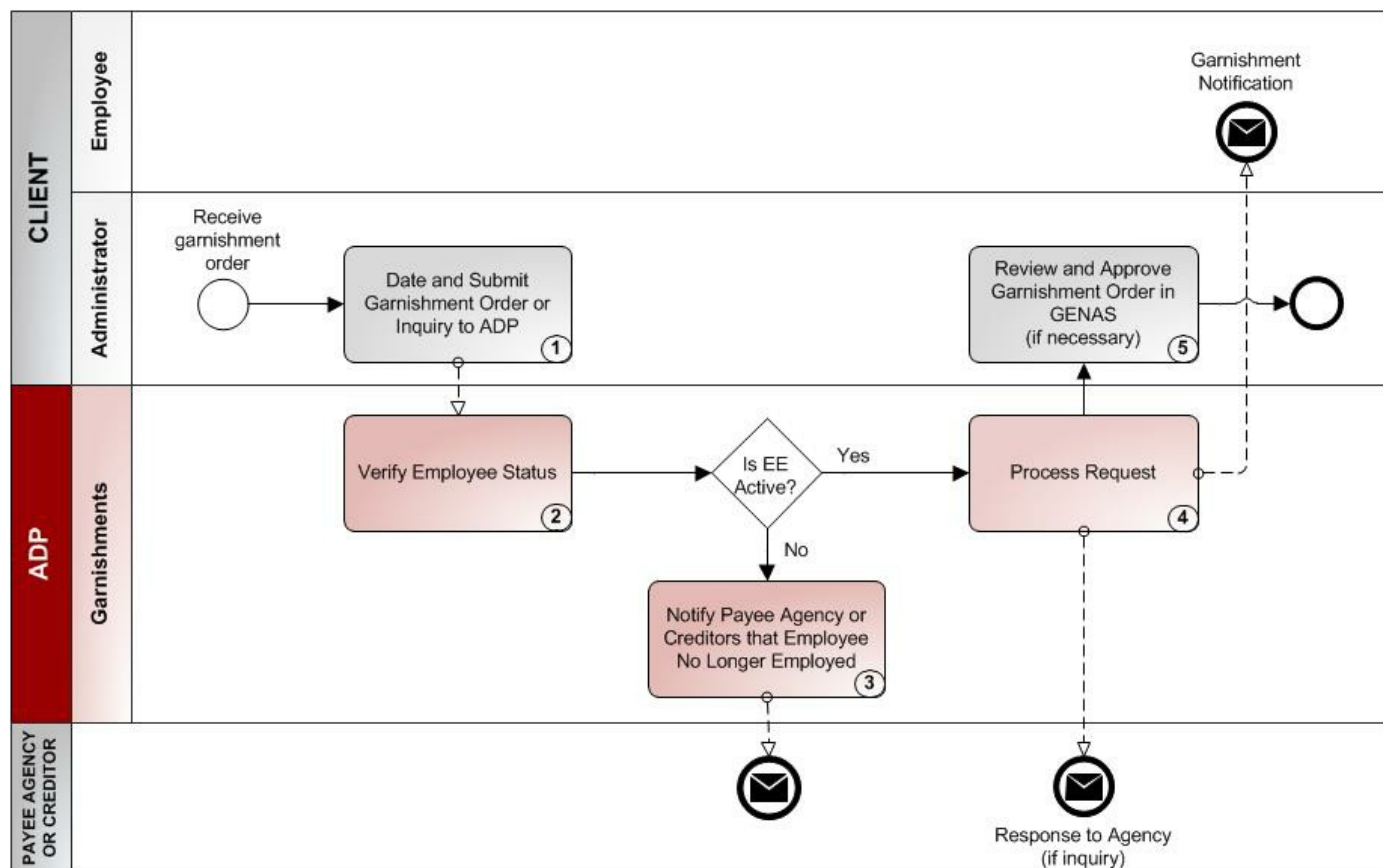| Process	Notes
Voluntary Non-Benefit Deductions	Refer to the 'Voluntary Non-Benefit Deductions' Standard Operating Procedure.

Process Details

Task	Role	Description
1	ADP Admin Support	Send employee eligibility data. • 401(k) eligibility data sent to the specified 401(k) Vendor via interface. **Note:** Alternatively the Client Administrator may send the eligibility file to the 401(k) Vendor.
2	Vendor	Receive data and monitor eligibility. • Receive file feed. • Monitor 401(k) eligibility for eligible participants and enrollment needs. • Send 401(k) enrollment package.
3	Employee	Enroll or make changes to elections. • Receive 401(k) enrollment package from Vendor. • Enroll with Vendor, as applicable. • Make election changes with Vendor, as applicable. *If requesting a hardship or loan:* Contact the Vendor for assistance with hardship or loan process.
4	Vendor	Process request, send election feed to ADP. • Receive employee enrollments and changes and process. • Update hardship and loan data, as applicable. • Send updated election and loan / hardship feed to ADP. *If Non ADP 401(k) Administration:* • Work with Client Administrator to have updates submitted to ADP. *If employee requests a hardship or loan:* • Review case for approval. • Notify employee.
5	ADP Admin Support	Process election feed. • Receive and process elections to include new enrollments, changes, loans and hardships, as applicable. • Generate and send Confirmation Statement. • Send file of deductions for deferrals, loans, and hardships. • Send file of deductions taken from employee's payroll to Vendor via regularly scheduled interface.
6	Vendor	Process deduction file.
7	Client Administrator	Remit funds deducted to Vendor. • Leverage Payroll reports to determine deduction amount to be remitted. • Alternatively, depending on company set up, if utilizing ADP 401(k) Administration services, remittance of funds may be assisted by ADP.
8	Vendor	Process the funds remitted for the 401(k) deductions.

Reports

Report	Std/Custom	Access Tool	Frequency
N/A			

Garnishments

Client Practices

Stanford Edwards the main contact for garnishments.

Standing Rock Sioux Tribe is responsible for preparing and sending all employee termination and leave of absence notifications to the appropriate agencies, for all types of garnishments.

Purpose

The process for setting up a legal wage withholding order (garnishment/lien) to deduct the designated amount(s) from the employee's pay and/or answer inquiries on such orders.

Description of the Process

The garnishment process begins when the client administrator submits a copy of an order mandating garnishment of an employee's pay or an inquiry of said order to ADP. If using fax or email, the client administrator must send one employee garnishment order per submission. If using courier, multiple orders can be sent in a single package. Upon receipt, ADP will contact the client administrator if the garnishment order is not supported or if additional information and/or signature/notification of documents is required to complete the set up the garnishment or respond to the inquiry. ADP follows garnishment orders as required, responds to inquiries, and notifies the appropriate agencies and creditors.

ADP supports the following garnishment/lien types:

- Bankruptcies
- Child Support Orders
  Note: For Qualified Medical Support Orders, ADP will coordinate with the benefits administrator to ensure proper handling.
- State Tax Levies
- Wage Assignments (may require validation)
- Creditor/Court Ordered Garnishments
- Student Loans
- Federal Tax Levies

ADP supports the following garnishment inquiries for an employee:

- General Inquiries
- Time Sensitive Inquiries or Escalations
- Research Inquiries/Escalations

Form 1099-MISC: Independent Contract Workers

While ADP may process the payments for the client's Independent Contract Workers (nonemployee workers) (" Form 1099 Workers") and annually prepare Forms 1099-MISC for the client's nonemployees workers as requested, ADP will not provide any Wage Garnishment Processing Services (WGPS) or Full Service Garnishment Services for the Form 1099 Workers. The client is responsible for compliance with orders to withhold and remittance of amounts

demanded for any type of garnishment, all lien interpretation, responses to initial orders, and preparation and transmission of all employee termination and leave of absence notifications to the appropriate agencies.

Lien Payment

ADP disperses lien payments to the garnishing agencies three (3) business days after pay date unless otherwise specified in the order. In the case of child support payments, ADP has established agreements with each Child Support Enforcement agency as to when and how ADP can submit payments. As a result of these agreements, child support payments may be received by the enforcement agency up to seven (7) business days after pay date.

Prerequisites

An order or an inquiry to withhold from an employee's pay is received.

Frequency of the Process

As needed, based on receipt of wage withholding order or inquiry.

Timeline

Typically **five (5)** business days depending on type of wage withholding order. Inquiry timeframes can vary by the type of inquiry.

Process Tools

Tool	Availability
Garnishment Electronic Notification Authorization System (GENAS)	Administrator
Wage Withholding Orders	Administrator
Compliance Information: HSA Accounts and Disposable Wage Calculation	Administrator
Compliance Information: Independent and Contract Workers	Administrator
Garnishment Service Team Courier Address: ADP COS Garnishments, 1ADP Drive, Augusta, GA 30909	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Date and submit all garnishment orders, inquiries, or signed court filed notifications to ADP Garnishments via email, fax, or courier (UPS or FedEx) - Keep copy of the garnishment order for reference - Electronically approve or sign (if required) notifications and/or recurring answers using Garnishment Electronic Notification Authorization System (GENAS) - Periodically monitor the status of employees with active garnishments orders. If employee status should change to terminated or leave of absence, notify the garnishing agency of the change in the employee's status. **Note:** For all 1099 company code(s) and employees, all garnishment payments and/or correspondence should be submitted and worked directly with the appropriate agencies.
ADP Employee Support	Answer employee or manager questions regarding garnishment deductions.
ADP Garnishments Team	- Verify employee status and, if the status is not active, notify appropriate garnishing agency. - Receive the new garnishment order and capture the order in the document management system. - Set up the garnishment payee and deduction information in ADP Workforce Now® Payroll. - Run garnishment audit reports. - For inquiries, answer and respond to the appropriate agency. - Send notifications as required by the inquiry to the appropriate agencies or creditors. - Notify employee of garnishment. - Contact Client Administrator if additional information is needed. - Distribute forms as required by garnishment order. - Research the impact on non traditional payments (bonus, severance).

Related Processes

| Process	Notes
Processing Payroll (On Schedule) with ADP Time	As part of the payroll process, with each payroll processing, a garnishment report will be available in Payroll and Quarterly Tax Reports. Note: For bonus payments, the ADP Garnishment team requires two (2) weeks notice in order to contact the Child Support Agency to determine if all or portion of bonus payment should be applied to child support arrears.

Process Details

Task	Role	Description
1	Client Administrator	Date and submit the wage withholding order or inquiry to ADP Payroll Services Team: • Via e-mail, • Via fax, or • Via courier (UPS or FedEx) **Note:** If using fax or email, only one (1) employee wage withholding order can be sent per submission (include front and back of page). If using courier, multiple orders can be sent in a single package. Please provide a packing list which includes the employees name and case number to be used to validate the contents of the package.
2	ADP Garnishments Team	Verify employee status.
3	ADP Garnishments Team	*If the employee status is not active (i.e. terminated or on leave of absence):* • Notify the appropriate garnishing agency of employee status. **Note:** ADP Garnishments will notify the garnishing agency of employee terminated status only at the time of order setup and does not monitor employee status on an ongoing basis. It is the responsibility of the Client Administrator to periodically monitor status of employees with active garnishment orders and notify the garnishing agency of the employee's termination or leave of absence.
4	ADP Garnishments Team	*If the employee status is active:* Process request: • Enter the new wage withholding order payee and deduction information in ADP Workforce Now® Payroll and document management system. • Respond to wage withholding order inquiry (if necessary). • Send notifications as required to appropriate agencies or creditors. • Notify employee of new / changed wage withholding order(s), including timeframe.
5	Client Administrator	• Review and approve the wage withholding order in Garnishment Electronic Notification Authorization System (GENAS), if wage withholding order requires an authorized signature. • Return documents requiring wet signatures to ADP for distribution to appropriate agencies.

Reports

Report	Std/Custom	Access Tool	Frequency
Employee Lien Detail	Standard	Payroll and Quarterly Tax Reports	Each payroll
Payee/Lien Detail Report	Standard	Payroll and Quarterly Tax Reports	Each payroll
LOAs Payee Detail	Standard	Payroll and Quarterly Tax Reports	Each payroll

State Unemployment and Disability Insurance (SUI/SDI) Rate Change Request
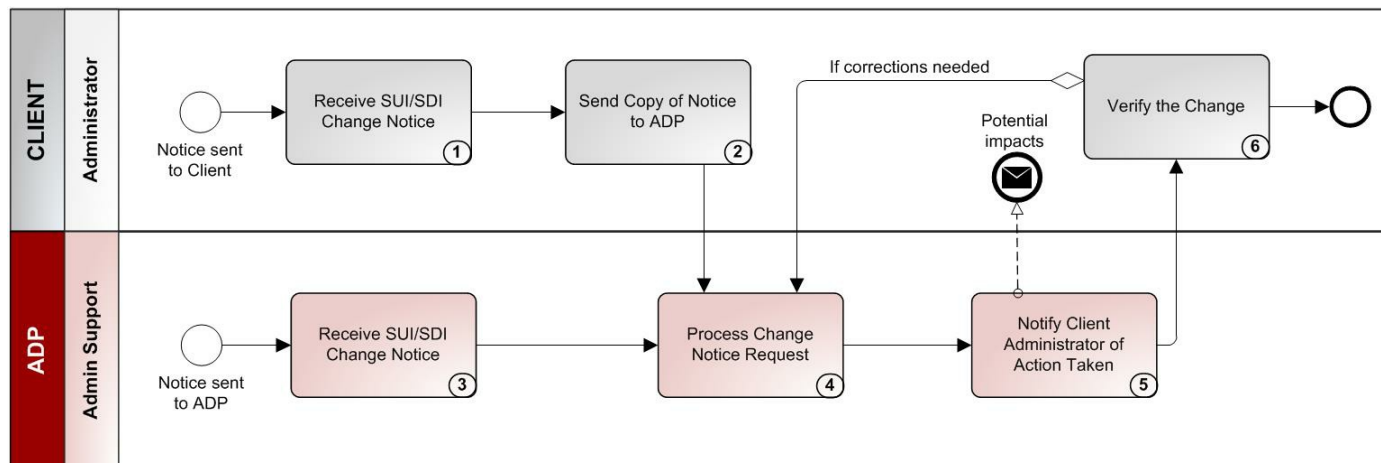
Client Practices

Standing Rock Sioux Tribe will fax/email a copy of the SUI/SDI change notice from the State Unemployment Office(s) to the ADP Representative.

Standing Rock Sioux Tribe is aware of ADP's standard operating procedure. See Description of the Process, Roles and Responsibilities, Related Processes and Process Details for more information on the standard operating procedures.

Purpose

To ensure accurate and timely processing of SUI rate changes.

Description of the Process

Periodically, you may receive SUI Rate Change Notices from each State Unemployment Office(s) for which your company has a Tax Identification Number (TIN). Notices may be sent to you or to ADP.

If the notice is sent to ADP, ADP will process on your behalf.

If the notice is sent to your company, fax/email a copy of the notice to ADP for processing.

Prerequisites

N/A

Frequency of the Process

State unemployment tax rates are issued by each individual state annually. The following states follow a fiscal year (July 1 - June 30): New Hampshire, New Jersey, Tennessee, and Vermont.

Timeline

72 hours to update current year notice. Annual notices will not be processed until the start of the new year.

Process Tools

Tool	Availability
Compliance Information	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Receive SUI/SDI change notice from the State Unemployment Office(s). - Fax/email a copy of the notice to ADP. - Keep a copy of the notice for record retention. - Verify that the rate has been updated as of the correct effective date on the Payroll Summary Recap Report.
ADP Admin Support	- Receive SUI/SDI change notice from the State Unemployment Office(s). - Enter the SUI rate change into ADP system. - Notify Client Administrator of completed request.

### Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Client Administrator	Receive SUI/SDI change notice from the State Unemployment Office(s).
2	Client Administrator	Send copy of notice to ADP. • Fax / email a copy of the notice to ADP.
3	ADP Admin Support	Receive SUI/SDI change notice from the State Unemployment Office(s).
4	ADP Admin Support	Process change notice request.
5	ADP Admin Support	Notify Client Administrator of action taken. • Advise client of potential impacts from the change (GLi mapping, management reports, tax impound, or refund).
6	Client Administrator	Verify the rate has been changed correctly as of the effective date on the Payroll Summary Recap Report.

Reports

Report	Std/Custom	Access Tool	Frequency
Statistical Summary	Standard		
Payroll Summary Recap Report	Standard		

Pay Rate and Job Status Changes
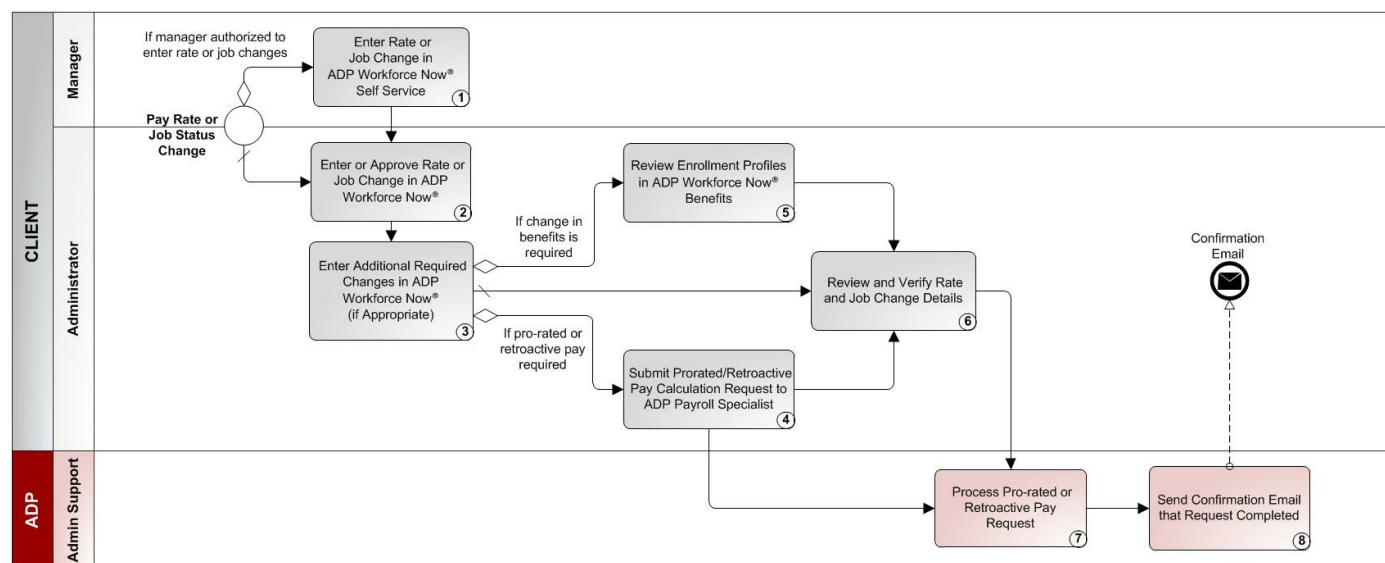
Client Practices

Standing Rock Sioux Tribe's annual salary review process is performed as follows:

- For most employees, the review occurs in November and December.
- For employees in the Head Start Program, this occurs in April and May.

Merit increases are effective the same time as the review.

Standing Rock Sioux Tribe will initiate all status changes, promotions, and salary changes in ADP Workforce Now®.

Purpose

Follow this process to change an employee's rate or job status change.

Description of the Process

The process begins when an employee's rate of pay or job status changes. Some examples are:

- Performance/merit increase
- Non-exempt to exempt
- Promotion
- Job status from Full Time to Part Time

Employee rate and job changes are initiated in ADP Workforce Now® by the Manager and/or Client Administrator.

It is a recommended best practice that the effective date of the job status change be the first day of the pay period.

- If the change occurs in the middle of a pay period, a Prorated/Retroactive Pay Calculation Request should be submitted (Refer to the *Prorated Pay* Standard Operating Procedure).
- If the rate change is retroactive to a previous pay period, a Prorated/Retroactive Pay Calculation Request should be submitted (Refer to the *Retroactive Pay* Standard Operating Procedure).

Important Note: If the employee is enrolled in a benefit plan, changing the employee's job status may affect the employee's benefits. Review your benefit plan set up in ADP Workforce Now® Benefits to ensure there are enrollment profiles available to allow changes to employee benefits.

Prerequisites

None

Frequency of the Process

As needed

Timeline

Submit request by **5:00 p.m.**, client designated local time **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
ADP Workforce Now® Self Service	Employee, Manager
Prorated/Retroactive Pay Calculation Request	Administrator
iReports	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Enter or approve rate or job change and any additional required changes in ADP Workforce Now®. • Submit Prorated/Retroactive Pay Calculation Request, if necessary. • Review the enrollment profiles in ADP Workforce Now® Benefits, if a change in benefits is required. • Review and verify the rate or job change details to ensure accuracy.
ADP Admin Support	• Process pro-rated and/or retroactive payment, if necessary. • Send confirmation email to client indicating request has been completed.
Client Manager	• If authorized, enter job status change in ADP Workforce Now® Self Service.

Related Processes

| Process	Notes
Prorated Pay	Refer to the 'Prorated Pay' Standard Operating Procedure.
Retroactive Pay	Refer to the 'Retroactive Pay' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Client Manager	If authorized, the manager enters the rate or job change in ADP Workforce Now® Self Service. **Note**: Your company setup controls whether entries in ADP Workforce Now® require manager and/or Client Administrator approval.
2	Client Administrator	Enter or approve rate or job change in ADP Workforce Now®.
3	Client Administrator	Enter additional required changes in the ADP Workforce Now®, if appropriate.
4	Client Administrator	*If pro-rated or retroactive pay is required:* • Submit the Prorated / Retroactive Pay Calculation Request to the ADP Payroll Specialist.
5	Client Administrator	*If a change in benefits is required:* • Review the enrollment profiles in ADP Workforce Now® Benefits.
6	Client Administrator	Review and verify the rate or job change details to ensure accuracy.
7	ADP Admin Support	Process pro-rated or retroactive pay request.
8	ADP Admin Support	Send confirmation email indicating that the request has been completed.

Reports

Report	Std/Custom	Access Tool	Frequency
Employee Change Report	Standard	ADP Workforce Now® Payroll	Every payroll
Employee Audit Trail Report	Standard	ADP Workforce Now® Payroll	Every payroll

Employee Company Code Change
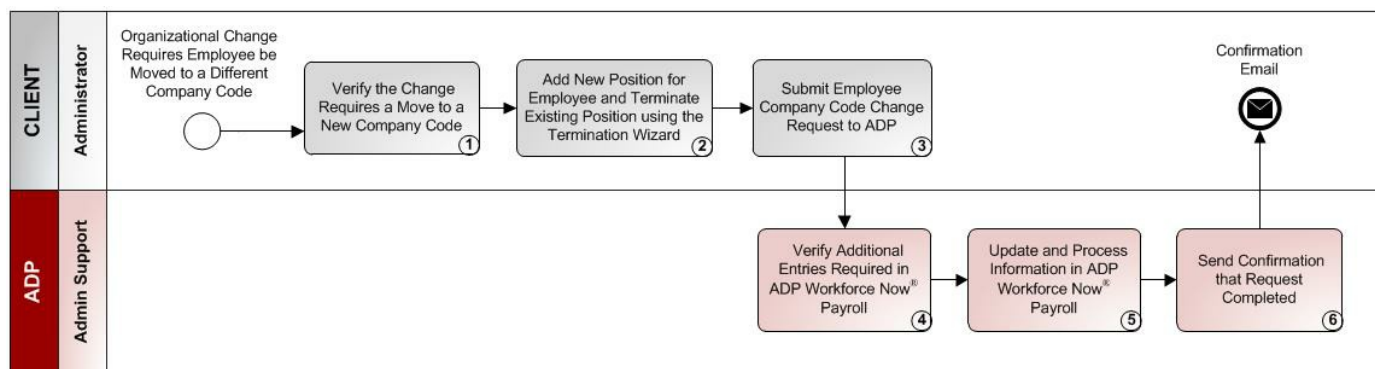
Client Practices

Standing Rock Sioux Tribe operates in two (2) company codes. An employee may move from one (1) company code to the other if necessary. Standing Rock Sioux Tribewill notify ADP when an employee requires a company code change.

When an employee moves from one (1) company code to another, the following information should be included in the new employee record:

- Prior accumulators
- Prior taxable's
- Current 401(k) limit
- Benefit accrual balances

Standing Rock Sioux Tribe shares the same FEIN *(Federal Employer Identification Number)* numbers for the following company codes:

- ZQE & ZV5

The following factors should be reviewed and or identified prior to changing the company code:

- Pay frequency
- Earnings/Deduction coding adjustments

Purpose

Follow this process to move an employee from one company code to another.

Description of the Process

The process to change an employee's company code begins when an organizational change for an employee requires moving the employee from their existing company code to a different company code.

A company code change may be required in situations such as:

- Your company uses one company code for hourly employees and another for salaried and an employee is promoted to a salaried position.
- Your company uses a different company code for each location and the employee moves to a different location.
- Your company has multiple divisions in operation with different company codes and an employee moves from one company to another.

Contact your ADP Payroll Specialist to determine if prior taxables need to be entered and updated.

Prerequisites

Organizational job status change or relocation and causes employee to require a change of company code.

Frequency of the Process

As needed

Timeline

Submit request by **5:00 pm.** client designated local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
Employee Company Code Change Request	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Upon receipt of the employee's job or location change, verify the change requires a move to a new company code. - Add new position in ADP Workforce Now® using the Add Another Position Process and terminate existing position using the ADP Workforce Now® Termination Wizard, unless employee is to be paid on both company codes. - Complete and send Employee Company Code Change request to initiate any updates to prior taxables.
ADP Admin Support	- Upon receipt of the Employee Company Code Change request, verify the employee's organization change with the client administrator. - Verify the additional entries that are required in ADP Workforce Now® Payroll. - Update and process information in ADP Workforce Now® Payroll. - Send confirmation to client that request completed.

Related Processes

| Process	Notes
Address Change with Tax Jurisdiction Impact	Refer to the 'Address Change with Tax Jurisdiction Impact' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Client Administrator	Verify the change requires a move to a new company code upon receipt of the employee's job or location change.
2	Client Administrator	Add the new position for the employee and terminate the existing position using the ADP Workforce Now® Termination Wizard, unless employee is to be paid on both company codes.
3	Client Administrator	Submit Employee Company Code Change request to ADP to initiate any updates to prior taxables. Contact your ADP Payroll Specialist to determine if this is applicable.
4	ADP Admin Support	Verify the additional entries that are required in ADP Workforce Now® Payroll.
5	ADP Admin Support	Update and process information in ADP Workforce Now® Payroll.
6	ADP Admin Support	Send confirmation to client that the request has been completed.

Reports

Report	Std/Custom	Access Tool	Frequency
Master Control	Standard		

New Tax Jurisdiction (State and Local)
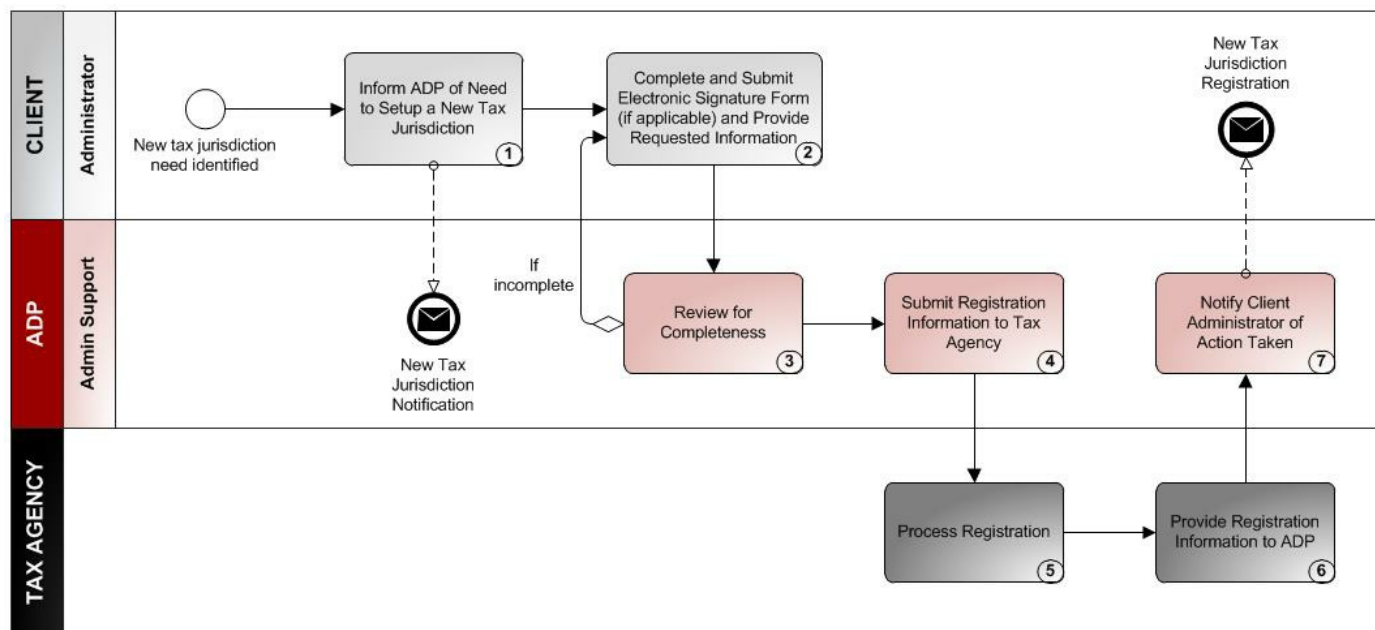
Client Practices

Standing Rock Sioux Tribe will notify ADP when a new tax jurisdiction is required. All jurisdictions have been applied and registered for.

States - Standing Rock Sioux Tribe currently has employees in the following jurisdictions: ND, SD

- **No Locals -** Standing Rock Sioux Tribe does not have any employees working in states with local jurisdictions.

*** Please note: Tribal Members who live and work on the reservation are exempt from state taxes

Purpose

This document describes the process for adding a new tax jurisdiction for your company using ADP Tax Registration Services.

Description of the Process

The process to add a new tax jurisdiction using Tax Registration Services begins when the Client identifies the need for a new jurisdiction based upon an employee's worked in or lived in location and notifies ADP of this need. A new tax jurisdiction may be required in situations such as:

- Your company begins doing business in a new state.
- Your company hires an employee who lives in a tax jurisdiction in which the company is not registered.

ADP receives the new jurisdiction request, reviews the information, and works with the applicable tax agency to obtain the registration information. Additional information or documentation may be required to register for the jurisdiction including Power of Attorney and Third Party Administrator Assignment.

Prerequisites

Your company uses ADP's Tax Filing Service.

Frequency of the Process

As needed.

Timeline

Tax jurisdiction setup time varies by state, and receipt of identification number varies by agency.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
Electronic Signature Form	Administrator

Roles & Responsibilities

| Role	Responsibility
Client Administrator	• Identify need for new tax jurisdiction. • Notify ADP of need for new tax jurisdiction. • Complete Electronic Signature form and submit to ADP, if not already on file or if a change to the officer completing the form. • Complete additional documentation, as required by ADP.
ADP Admin Support	• Receive request for new tax jurisdiction. • Receive / review Electronic Signature form, if applicable. • Submit information to applicable tax agency. • Send / receive additional documentation, as required. • Receive registration information. • Notify Client Administrator of action taken.
Tax Agency	• Process new tax jurisdiction information. • Provide registration information.

Related Processes

No Related Processes

Process Details

Task	Role	Description
1	Client Administrator	Inform ADP of need to set up a new tax jurisdiction.
2	Client Administrator	Complete and submit Electronic Signature form, if applicable. • Provide additional documentation and information, as requested by ADP. **Note:** Electronic Signature form may be obtained from the ADP Support Center.
3	ADP Admin Support	Review for completeness and request any additional documentation and information from client administrator.
4	ADP Admin Support	Submit registration information to tax agency.
5	Tax Agency	Process registration. • Process information for new tax jurisdiction. • Receive registration information.
6	Tax Agency	Provide registration information to ADP.
7	ADP Admin Support	Notify Client Administrator of action taken.

Reports

Report	Std/Custom	Access Tool	Frequency
Quarterly Tax Verification	Standard		
Wage and Tax Register	Standard		
Statement of Deposits	Standard		
W2 Summary	Standard		

Address Change with Tax Jurisdiction Impact
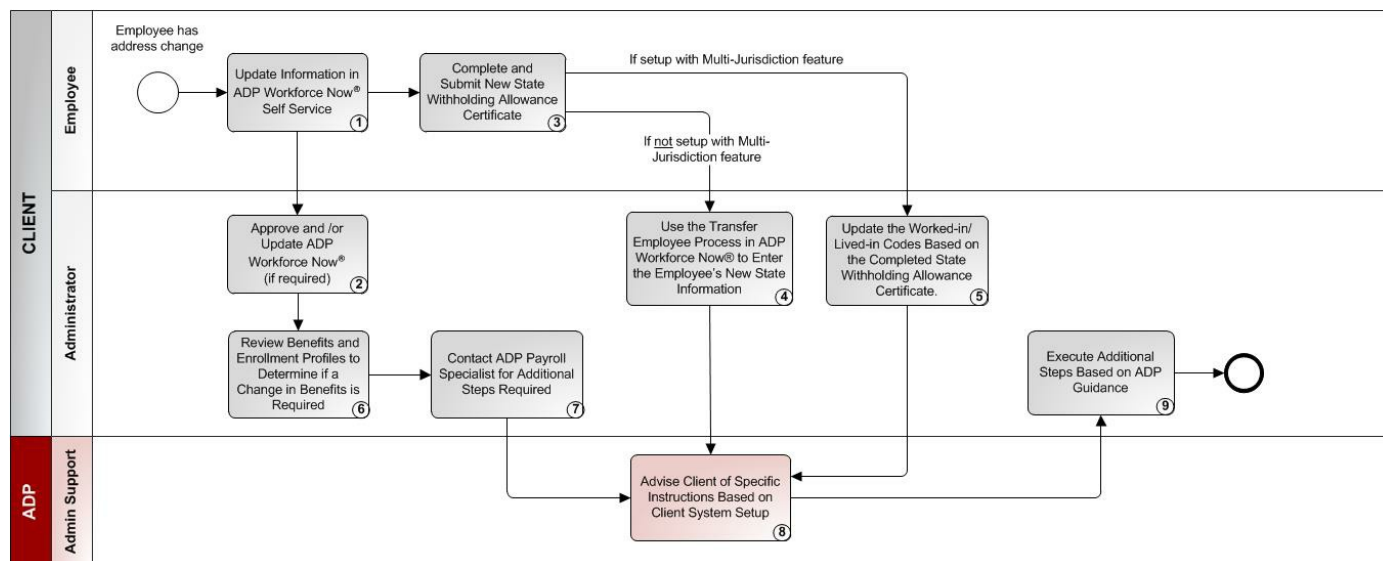
Client Practices

Standing Rock Sioux Tribe has employees working across multiple jurisdictions on a regular basis. Standing Rock Sioux Tribe will notify ADP when an employee requires taxation in another jurisdiction, if needed. Standing Rock Sioux Tribe is set up with multiple jurisdiction features.

Standing Rock Sioux Tribe does not have employee relocations that require a change in tax jurisdiction(s). Standing Rock Sioux Tribe will notify ADP if this changes and a new tax coding is needed.

Standing Rock Sioux Tribe may have employees who live in one state and work in another state. These employees will be setup in ADP Workforce Now® with both a lived in and worked in state for tax reciprocity.

Purpose

Follow this process to update employee's address change when it impacts their tax jurisdiction(s).

Description of the Process

Employee address changes (relocation) may also require tax jurisdiction(s) changes. When an employee changes their address, the Client Administrator should review the new address to determine if the employee has relocated to a new state and/or local tax jurisdiction and may require a new state or local withholding allowance certificate for those locations. The Client Administrator should verify this information with the employee and request that the employee fill out a new state or local withholding form (state/local withholding allowance certificates), if applicable. The Client Administrator may also use the Local Tax Code Lookup feature to find or verify a local tax code within ADP Workforce Now®.

If a change in benefits is required due to the employee's move, update accordingly. The employee should be informed if the move requires a change in benefit plans.

Additionally, if required for a new tax jurisdiction set up, the Tax Registration Electronic Signature form should be signed and returned to the ADP Payroll Specialist. Please allow at least an additional two (2) weeks for processing. Contact your ADP Payroll Specialist to initiate this request.

Special State Rules

- The default rule of state income tax withholding is to withhold income tax for the state in which services are performed, however, when an employee is working in one state, but a resident of another state, there may be tax liability for the state of residence.
- Another factor is if the employer has operations (nexus) in both the states they may be required to withhold tax in both states.
- An additional factor is when an employee performs services in multiple states and yet resides in another. Each state's laws of reciprocity and resident/nonresident taxation regulations need to be considered since they can be complex.
- The client should consult with a tax professional when setting up state and/or local tax requirements.

Local Tax Compliance
Local tax compliance can be complicated with many different jurisdictions and regulations. There are many different types of local payroll taxes, such as:

- City service fees
- City, county and school district income taxes
- Expense or head taxes
- Occupational privilege taxes or occupational license fees
- Transit taxes

Each type of tax has its own tax rate, exemptions, return and payment requirements, penalties, recordkeeping requirements and registration requirements.

Local taxes may be an employer only tax, employee only tax or a combination of both. Each locality upholds specific requirements for nexus, nonresident and resident employees. ADP may not have the ability to deposit and file returns in all local jurisdictions. Please contact your ADP Service Team for additional assistance.

The following states may have local tax requirements in specific jurisdictions applicable to the employer and/or the employee: Alabama, California, Colorado, Delaware, Illinois, Indiana, Kentucky, Maryland, Michigan, Missouri, Nebraska, New Jersey, New York, Ohio, Oregon, Pennsylvania, West Virginia

Payroll Quick Reference Guides
Please review the Payroll Quick Reference Guides located on the ADP Support Center for further information on state requirements. The information the Payroll Quick Reference Guides is intended to be used as a starting point in analyzing an employer's payroll obligations under state law. Please note that there may be other applicable state or federal laws that are not referenced in the Guides.

Prerequisites

An employee changes their address; relocates to another tax jurisdiction.

Frequency of the Process

As needed.

Timeline

Submit the request by **5:00 p.m**. client designated local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
ADP Workforce Now® Self Service	Employee
Tax Registration Electronic Signature Request	Administrator
Employee Company Code Change Request	Administrator
Payroll and Quarterly Tax Reports	Administrator
ADP Workforce Now® Local Tax Code Lookup	Administrator
ADP Workforce Now® Transfer Employee Process	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	- Upon notification of address change, approve and/or update ADP Workforce Now® if required. - Determine if address change requires a tax jurisdiction change, confirm with employee and collect a new state withholding allowance certificate. - If not set up with the Multi-Jurisdiction feature, use the Transfer Employee Process in ADP Workforce Now® to enter the employee's new state information based on the completed state withholding allowance certificate. A new file number will be assigned to the employee. Use the Local Tax Code Lookup, if necessary to locate applicable local coding for the individual employee. - If set up with the Multi-Jurisdiction feature, update the worked-in/lived-in codes for the employee based on the completed state withholding allowance certificate. Use the Local Tax Code Lookup, if necessary, to locate applicable local coding for the individual employee. Review the benefit set up and enrollment profiles in ADP Workforce Now® Benefits. If a change in benefits is required due to the employee's move, update accordingly. - Contact your ADP Payroll Specialist. Additional steps will vary depending on your company setup and may include some or all of the following: - Submit the Tax Registration Electronic Signature form if required. - Submit the Employee Company Code Change request form if required. - Instruct the employee to make new benefit elections if necessary. - If required it may be necessary to move wages and prior taxables for the employee. - Execute additional steps based on ADP guidance.
Employee	- Update address information using ADP Workforce Now® Self Service. - Update dependent's address if required. - Update benefit enrollment if required.
ADP Admin Support	- Review the Employee Changes and Audit Trail reports in ADP Workforce Now® Payroll to identify employee address changes with tax jurisdiction(s) impact. - Perform required payroll changes to employee. - If the new jurisdiction requires application for a new tax ID number see the *New Tax Jurisdiction (State or Local)* Standard Operating Procedure - Provide Client Administrator with further instruction depending on Client setup.
ADP Employee Support	Assist the employee with ADP Workforce Now® Self Service.

Related Processes

| Process	Notes
Employee Company Code Change	Refer to the 'Employee Company Code Change' Standard Operating Procedure.
New Tax Jurisdiction (State and Local)	Refer to the 'New Tax Jurisdiction (State and Local)' Standard Operating Procedure.

Process Details

Task	Role	Description
1	Employee	Update information using ADP Workforce Now® Self Service • Employee address • Dependent's address, if required • Benefit enrollment, if required
2	Client Administrator	Approve and/or update ADP Workforce Now® if required.
3	Employee	Complete and submit a new state withholding allowance certificate.
4	Client Administrator	*If not set up with the Multi-Jurisdiction feature:* • Use the Transfer Employee Process in ADP Workforce Now® to enter the employee's new state information based on the completed state withholding allowance certificate. A new file number will be assigned to the employee. Use the Local Tax Code Lookup, if necessary to locate applicable local coding for the individual employee.
5	Client Administrator	*If set up with the Multi-Jurisdiction feature:* • Update the worked-in/lived-in codes for the employee based on the completed state withholding allowance certificate. Use the Local Tax Code Lookup, if necessary, to locate applicable local coding for the individual employee.
6	Client Administrator	Review the Benefit set up and enrollment profiles in ADP Workforce Now® Benefits to determine if a change in benefits is required.
7	Client Administrator	Contact ADP Payroll Specialist for additional steps required. Steps will vary based on your specific company setup.
8	ADP Admin Support	Provide Client Administrator with company specific instruction.
9	Client Administrator	Execute additional steps based on ADP guidance.

Reports

Report	Std/Custom	Access Tool	Frequency
Employee Change Report	Standard	ADP Workforce Now® Payroll	Each Payroll Processing
Employee Audit Trail Report	Standard	ADP Workforce Now® Payroll	Each Payroll Processing

Employee Status Change: Leave of Absence
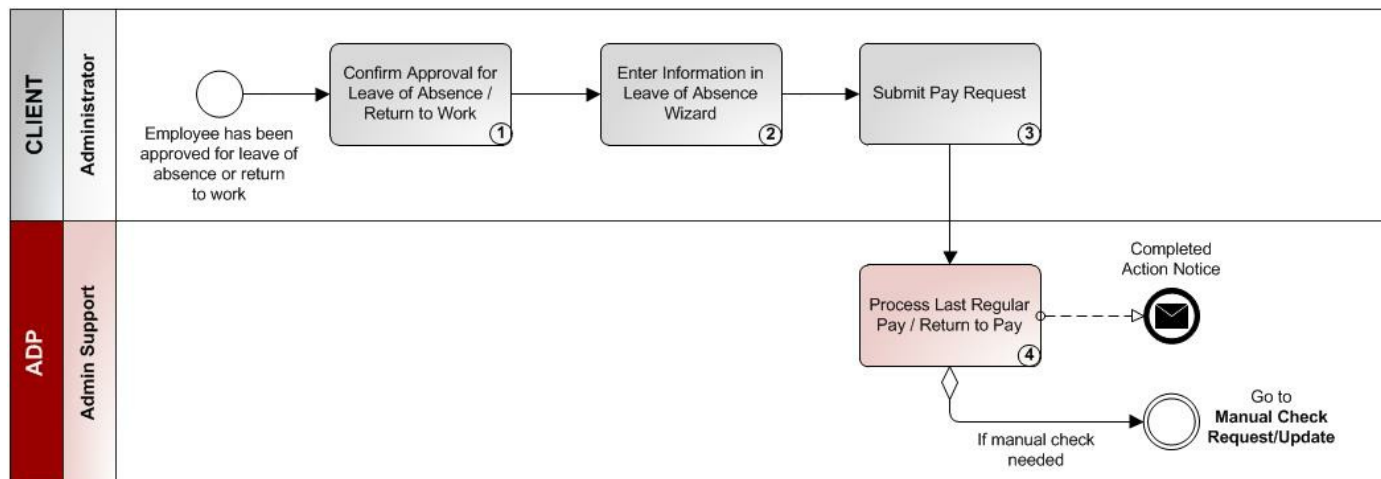
Client Practices

Standing Rock Sioux Tribe provides employees with the following types of time off. These are requested and tracked through the Time & Attendance system: Sick, Annual Leave, Bereavement, Administrative Leave (Jury Duty, Education) (4 hours per week)

Standing Rock Sioux Tribe provides the following types of leave of absences:

Leave of Absence Type	Paid / Unpaid	Approver	Time Off Continues to Accrue	Other details
FMLA	Unpaid	Manager	No	
Military	Unpaid	Manager	No	

Premiums While on Leave

While on a leave, benefits will continue. Benefits will cease once the leave ends and the employee has not returned to work. The tribe covers all of the employee premiums while an employee is out on leave.

Third Party Sick Pay

Employees enrolled in short term disability are eligible for a prorated amount of pay while on disability leave. All payments are paid to the employee through payroll.

W-2's for disability payments will be distributed to the employee by ADP. ADP will report the employee and employer portion of the taxes in relation to disability payments.

Purpose

To administer the process of an employee status change involving a Leave of Absence without disability.

Description of the Process

A leave of absence is an employer / employee agreed upon absence from the workplace. The approval for a leave of absence / return from leave of absence requires close communication and coordination between the employee, Client Administrator, and Leave Administrator. This operating procedure outlines the administrative action needed to complete the status change for the employee to reflect the leave of absence / return from leave of absence after the necessary approvals have been obtained.

Following the approval, the status change to reflect the leave/ return from leave is entered into the system of record and approved as needed by the Client Administrator. Upon notification of the status change from the Client, ADP will make the necessary updates to account for the change as it relates to the employee's pay and the Client specific operating procedures. Special processing needs, such as manual check request, last pay, return to pay, are submitted from the Client Administrator to ADP for processing.

As an employer you will need to review the differences of each law applicable to your workforce and ensure you are providing your employees with the greatest protection called for under the more generous law.

Prerequisites

The employee has requested and been approved for a leave of absence / return from leave of absence.

Frequency of the Process

As needed.

Timeline

Submit request by **5:00 pm** (Client) local time, **five (5)** business days prior to pay date.

Process Tools

Tool	Availability
Payroll Requests	Administrator
Manager Self Service (MSS)	Manager
ADP Workforce Now® Leave of Absence Wizard	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Enter or approve required leave of absence information in ADP Workforce Now®. • Submit *Payroll Request* with appropriate pay information and instructions.
Employee	• Request leave of absence / return from leave. • Notify manager and/or Client Administrator. • Complete necessary supporting documentation for the leave request.
ADP Admin Support	• Process last regular pay. • Generate manual check calculation. • Process return to pay.
Client Manager	• If authorized, enter leave of absence information in ADP Workforce Now® Manager Self Service. • Inform Client Administrator of leave request.

Related Processes

| Process	Notes
Manual Check Request/Update	Refer to the 'Manual Check Request/Update' Standard Operating Procedure

Process Details

Task	Role	Description
1	Client Administrator	Confirm approval for leave of absence / return to work. • Confirm that the employee has been approved for the leave of absence/ return to work. • Obtain details, including dates for leave of absence.
2	Client Administrator	Enter required leave of absence information. • Enter the details for the employee status change – leave of absence in ADP Workforce Now® Leave of Absence Wizard. • Enter details associated with benefits continuation request. Depending on company set up, the manager may enter the necessary status change information in ADP Workforce Now® Manager Self Service, and Client Administrator may approve.
3	Client Administrator	Submit *Payroll Request* with pay details.
4	ADP Admin Support	Process last regular pay / return to pay.

Reports

N/A

Employee Separation and Final Pay
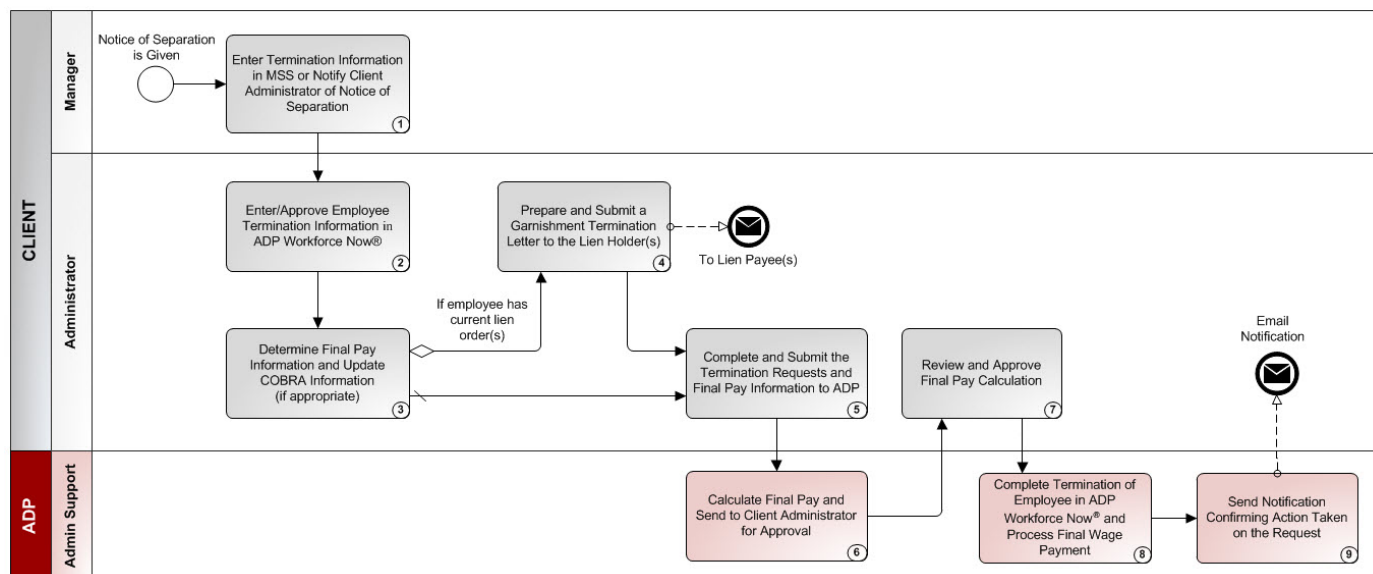
Client Practices

Standing Rock Sioux Tribe will initiate all terminations and changes in ADP Workforce Now®.

Standing Rock Sioux Tribe does differentiate between involuntary and voluntary terminations.

Standing Rock Sioux Tribe does not provide severance.

Standing Rock Sioux Tribe is aware of the final pay and employee separation regulations in the states in which they do business.   Terminated employees will receive their final pay as per state regulations. If no state regulations apply, the employee will be paid out their final pay in the next regular pay period as per the employee's current pay distribution election (direct deposit or live check), by live check, by manual check, or other scenario.

All remaining additional payments will be paid with the final pay check. Standing Rock Sioux Tribe will provide ADP with the final amount of payment if different from their regular pay, which may include PTO payout, and/or prorated pay.

Employees who owe outstanding funds or have not returned company property or equipment may have a deduction from their final paycheck to cover the expense provided they have signed the appropriate authorization.

Standing Rock Sioux Tribe does not provide interim Form W-2 to terminated employees. Standing Rock Sioux Tribe is aware of the federal and state requirements to provide a Form W-2 if the employee requests it in writing.

Terminated employees will retain access to the following items for three (3) years on the ADP Workforce Now® Portal:

- Form W-2
- Pay statements
- Address changes
- Other items as necessary

Benefits

If an employee is terminated prior to the 15th of the month, Medical Dental, and Vision benefit eligibility ends on the 15th of the month. For those terminated after the 15th, the benefits are eligible until the last day of the month of termination. All other benefits end the day of termination. Applicable benefit deductions are taken on the final check.

Purpose

Follow this process to terminate an employee in ADP Workforce Now® and issue all final wage payments.

Description of the Process

Upon notification of separation of employment, the employee's separation date is entered into ADP Workforce Now® Manager Self Service (MSS) by the employee's manager or directly by the Client Administrator. The Client Administrator determines components of final pay and unique final pay circumstances, if any, makes necessary updates for all items impacted by termination of employment, such as COBRA and garnishment terminations, and completes the necessary requests to send to ADP.   The ADP Payroll Specialist will calculate final pay, provide the final pay calculation to the Client Administrator for approval, and process final pay as directed by client. The Client Administrator and ADP Payroll Specialist verify employee status is terminated in ADP Workforce Now®.

Prerequisites

Notice of separation is given by the employee or client. Employers should review the applicable state law(s) to ensure compliance with requirements for employee final wage payments.

Frequency of the Process

As needed

Timeline

Submit request **by 5:00 p.m.** local time, **five (5)** business days prior to pay date, to be included with regular scheduled payroll processing. If needed prior to regular payroll processing please see manual check Standard Operating Procedures.

Process Tools

Tool	Availability
ADP Workforce Now®	Administrator
Manager Self Service (MSS)	Manager
Employee Termination and Final Pay Request	Administrator
Manual Check Request Form	Administrator
MACS Best Practice Guide - Terminations	Administrator

Roles & Responsibilities

Role	Responsibility
Client Administrator	• Provide employee with appropriate separation forms • Enter or approve employee termination information in the ADP Workforce Now® Termination Wizard • Check eligibility for COBRA and other benefits. If COBRA benefits are required, enter details in the ADP Workforce Now® Benefits. • Request the garnishment letter template from the ADP Payroll Specialist, prepare, and send to the lien payee, if applicable • Retain employee records as specified in federal and state record retention regulations • Ensure the employee's user access has been deactivated in all systems • Complete any additional requests required • Submit termination requests and components of final wage payment information to ADP Payroll Specialist for processing • Review and approve the final paycheck calculation provided by ADP Payroll Specialist • Confirm termination status is updated in ADP Workforce Now®
ADP Admin Support	• If requested by Client Payroll Contact, send the garnishment termination template • Calculate final pay based on Client's SOP which may include PTO, benefits, severance, and outstanding loans • Provide final pay calculation to Client Payroll Contact for approval • Once approved, process final pay and verify employee status is updated in ADP Workforce Now® • Send an e-mail to the Client Payroll Contact confirming the action taken on the request • Cancel automatic pay from employee record • Following final separation payment to the employee, delete direct deposit information from employee payroll record in ADP Workforce Now® unless Client SOP notes otherwise
Client Manager	• Enter employee separation information in ADP Workforce Now® Manager Self Service • Notify administrator of employee separations

Related Processes

Process	Notes
Prorated Pay	Refer to the 'Prorated Pay' Standard Operating Procedure

Process Details

Task	Role	Description
1	Client Manager	*If have access to terminate employee:* Enter termination information in ADP Workforce Now® Manager Self Service *If do not have access to terminate employee:* Notify Client Administrator of termination/notice of separation
2	Client Administrator	Enter or approve employee termination information in the HR & Benefits module.
3	Client Administrator	Determine final pay information and update COBRA information (if appropriate) • Determine final pay information, including severance and vacation pay. • Check eligibility for COBRA and other benefits. If COBRA benefits are required, enter details in the HR & Benefits module.
4	Client Administrator	*If the employee has current lien order(s):* Prepare and submit a garnishment termination letter to each lien holder. **Note:** Your ADP Payroll Specialist can provide a garnishment termination template.
5	Client Administrator	Complete and submit the necessary termination requests and final pay information to ADP Payroll Specialist for processing, including: • Employee Termination Request and Final Pay Request • Manual Check Request, if required • Direct Deposit / PayCard Request, if required
6	ADP Admin Support	Calculate final pay and send to Client Administrator for approval.
7	Client Administrator	Review and approve the final paycheck calculation provided by ADP Payroll Specialist.
8	ADP Admin Support	Complete termination of employee in ADP Workforce Now® and process final wage payment. • Enter termination information in Payroll module • Process final payment for separating employee(s) and send final check or PayCard to Client Administrator for distribution to the employee(s) **Note:** Final check may be a manual check, depending on timing. • Confirm employee status is updated in ADP Workforce Now® • Review HR and Payroll reports to confirm employee status changes.
9	ADP Admin Support	Send email notification to Client Administrator confirming action taken on the request.

TRAVEL AND EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES

** 2018

Standing Rock Sioux Tribe

**TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES**

Table of Contents

Standing Rock Sioux Tribe

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

1.0 TRAVEL AND EXPENSE REIMBURSEMENT	Date Issued:	
PURPOSE AND SCOPE	Date Revised:	

Purpose

To provide travel and expense reimbursement policies and procedures to Standing Rock Sioux Tribe (the "Tribe") employees, management, contractors, and Tribal Council members with regard to work-related travel and expense reimbursements including:

- Controlling travel expenditures by ensuring that the travel purpose is consistent with program objectives and the mission of the Tribe, and by not allowing travel expenditures to exceed budgeted amounts;

- Assisting the accounting and reimbursement process for travel expenditures more efficiently for Program Directors who have the ultimate responsibility to ensure compliance with travel policies; and,

- Providing control elements necessary to properly authorize, account for and document travel expenses in order to comply with federal regulations and Tribal policies.

Scope

This policy applies to employees, contract employees, and Tribal Council members (referred to herein as "employees") who travel or incur expenses on behalf of the Tribe. Programs may elect to impose stricter controls over travel and expense reimbursement than those required by this policy. Each individual that travels and/or incurs expenses on behalf of the Tribe must be responsible for reviewing and complying with the following policies and procedures.

It is the responsibility of Program Directors to ensure compliance with this policy. The Contracting Office and the Administrative Officer will monitor compliance to ensure that the travel reimbursement regulations are being followed.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

2.0 TRAVEL AND EXPENSE REIMBURSEMENT POLICIES	Date Issued:	
	Date Revised:	

A.   **General Travel and Expense Reimbursement Overview Policies**

     1.   The Tribe has a duty to accommodate an employee's basic needs when traveling on behalf of the Tribe. The Tribe also has a fiduciary responsibility to the people of the Tribe to account for any and all expenses incurred in the furtherance of the Tribe's interests and for ensuring those expenses are reasonable.

     2.   All Tribe employees are eligible to request travel, as long as it is for legitimate business purposes, as defined in the procedures listed below.

     3.   When traveling on behalf of the Tribe, it is expected that the employee will attend all meetings, trainings, conferences, or other business events and fully participate to obtain the most value for the Tribe.

B.   **Travel Requests and Expense Approval Policies**

     1.   Travel requests must be signed and submitted by the employee and approved by their Program Director in advance via the Employee Travel Authorization form (See Appendix A). Travel may not be reserved or purchased until the Employee Travel Authorization form has been completed and approved.

     2.   The Program Director must determine if the travel is required and in line with the program's objectives and Tribe's mission prior to approval of the Employee Travel Authorization form.

     3.   All travel expenses, including airfare, hotel reservations, per diem and mileage, must fall within the U.S. General Services Administration (GSA), Federal Travel Regulations, Part 301-10 Transportation Expenses and Part 301-11 Per Diem Expenses.

     4.   After obtaining approval for travel, the employee is responsible for purchasing the airfare, hotel, or other costs required prior to travel, through a Purchase Order (PO) (See Appendix B), which must be completed and submitted to the Finance Department. Employees may elect to have 90% of the estimated travel expenses (calculated via the Employee Travel Authorization form) advanced to them prior to travel. Alternatively, the employee can purchase all travel related items personally and submit expenses for reimbursement after the completion of

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

travel; however, the submission of a PO is the preferred method. The employee should make every effort to submit the PO and/or purchase the travel at least 15 days prior to travel, to ensure the expenses incurred are the most cost effective. If the travel is requested less than 15 days prior to the travel, the employee must document the reason that the travel request was submitted without the 15-day lead-time.

5.   The most economical (as well as practical) mode of transportation will be used for all travel.

   a.   If the travel request requires the use of a vehicle, it is the Tribe's policy to utilize a Tribe vehicle, if available. If a Tribe vehicle is not available, a rental car is preferred. A personal vehicle may be used only if it is considered more cost beneficial than a rental vehicle, or if it is the only option.

   b.   All air travel will be at the most economical rate available. Trips should be planned as far in advance as possible to get the best rate. No first class air travel will be allowed, except as authorized by specific GSA regulations governing first class travel.

6.   Any modifications to the approved Employee Travel Authorization form must be documented, reasonable, and approved.

C.   Travel and Expense Reimbursements/Receivables Policies

1.   Within five (5) business days of the last day of travel, support for each expense incurred must be submitted to the Finance Department, through an Employee Expense Report (See Appendix C), prior to reimbursement, if any. The Employee Expense Report must include purchase support for each expense, per diem and mileage calculations, if applicable, and the employee's Program Director's approval.

   a.   If the Employee Expense Report is not provided within 5 business days of the last day of travel, travel privileges may be suspended for the program.

2.   The Program Director must track all travel for their respective program, and ensure that the Employee Expense Reports are submitted timely. The Program Director must ensure that all travel requested was taken, and determine if any reimbursements back to the Tribe are owed by the employee.

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

3. Per diem amounts, if applicable, will be paid in accordance with Federal GSA standard rates and applicable rules and regulations as outlined in the *Federal Travel Regulation Part 301-11 Per Diem Expenses*.

4. The Employee Expense Report will calculate the actual cost of the trip compared to the estimated cost on the Employee Travel Authorization form to determine if the employee owes money to the tribe, or should be reimbursed for expenses.

    a. In the event an employee spends less than the 90% travel advance, or does not perform the travel as approved on the Employee Travel Authorization form (i.e. does not attend training, does not travel, etc.), an employee receivable will be calculated on the Employee Travel Authorization form after the reconciliation of all travel expenses incurred. The employee is required to reimburse the Tribe for all expenses over the approved amount.

    b. For receivables less than $75, cash must be submitted to the Finance Department. For receivables $75 or greater, a payroll deduction will be processed. The employee must coordinate with Payroll in order to determine which payroll period they want the deduction to occur in; however, this may not exceed two pay periods from the date of travel.

5. Travel expenses that were not purchased via a PO will be reimbursed to the employee once the required documentation has been submitted. Once approved by the Program Director, the completed Employee Expense Report, PO and required documentation must be sent to the A/P Department and reimbursement will be included in the next check run processed.

6. Travel expenses paid directly to a vendor (i.e. car rental company, hotel, or Training/Conference, etc.) must follow the guidelines set forth in the Accounts Payable (A/P) Policies and Procedures.

7. For any expenditures not related to travel (i.e. business lunch, training, professional activities etc.), every effort should be made to get written approval prior to the expense being incurred to allow for proper verification during the reimbursement process.

Standing Rock Sioux Tribe

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

3.0 TRAVEL AND EXPENSE REIMBURSEMENT PROCEDURES	Date Issued:	
	Date Revised:	

A. General Travel and Expense Reimbursement Overview Procedures

1. Management must familiarize themselves with the Travel and Expense Reimbursement Policies and Procedures, and contact the Finance Department, Administrative Officer, or the Contracting Office with questions, in order to be able to communicate these policies and procedures effectively to employees.

2. If there is a conflict between internal departmental policies and any of these policies, this policy must govern.

B. Travel Requests and Expense Approval Procedures

1. An Employee Travel Authorization form must be completed and signed by the employee and must include the following:

   a. The business purpose (i.e. travel, meeting, training, etc.) and a description of the activity;

   b. The dates of the business activity;

   c. The location of the business activity;

   d. The estimated cost, including estimates for mileage, if applicable; and,

   e. The request for 90% allowed pre-travel authorization or post-travel reimbursement, if applicable.

2. The employee's Program Director will review and sign the Employee Travel Authorization form to determine if the travel is approved or disapproved. The Program Director may only approve if the travel is in line with program objectives and the Tribe's mission. If the travel is disapproved, the individual denying the travel must document the reason for disapproval. An Employee Travel Authorization form with a Program Director's name that is illegible will be determined to be invalid.

3. Once the Program Director has approved the Employee Travel Authorization form, the original copy is submitted to the Finance

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

Department. Copies of the Employee Travel Authorization form may also be submitted to the following departments:

a. Contracting Office and Administrative Officer, if the travel expense is related to a grant or contract;

b. Human Resources (HR) Department, if the travel is for a continuing professional education (CPE) course or training;

c. The A/P Department, if a travel advance is required so that an advancement check can be processed prior to the travel date; and,

d. The traveling employee's department for record keeping.

4. If a travel advance is required, the A/P Department will process the request in accordance with the Accounts Payable Policies and Procedures. The employee may pick up the travel advance check three to five business days prior to travel (e.g. if the travel is on Friday, the employee may pick up the previous Friday).

5. The employee is responsible for booking all travel once the Employee Travel Authorization form has been approved.

6. The traveling employee is responsible for booking all travel once the Employee Travel Authorization form has been approved and submitted to the Finance Department as follows:

a. *Airfare* – An Employee Travel Authorization form must be submitted to the Finance Department and a purchase order must be approved before the employee may purchase the flight.

   i) Only coach class for commercial flights will be approved.

   ii) Two checked bags are reimbursable by the Tribe. The employee is responsible for any fees for bags that exceed the airline's weight restrictions.

b. *Hotel Reservations* – An Employee Travel Authorization form must be submitted to the Finance Department and a purchase order must be approved before the employee may purchase a hotel reservation.

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

    i)   It is preferred that the employee select a hotel where the travel activity is occurring (i.e. if the travel is for a CPE course, the employee should attempt to stay at the hotel hosting the CPE course).

    ii)   If the actual site of the activity is not available, the nearest, most cost effective hotel is the second choice.

c.   *Vehicle Usage* – If vehicle usage is required (flights are not available, or taxis or other methods of transportation are not available or cost effective) and the employee will be using a Tribe vehicle or personal vehicle, the employee must submit a copy of their current proof of automobile liability insurance to the Property and Receiving/Procurement Department prior to the travel occurring. Additionally, all employees traveling with a vehicle as listed below must provide an estimate of mileage included and approved on the Employee Travel Authorization form, using a printout from Google Maps (www.google.com/maps) showing the calculated mileage from the starting point (either the employee's home or office) to the hotel/conference center. The shortest route must be utilized to estimate mileage, if applicable.

    i)   *Tribe Vehicles* – When travel by car is required, the employee should make every attempt to use a Tribe vehicle. All Tribe vehicles used must be returned with a full tank of gas, and gas receipts must be submitted with the Employee Expense Report. The Program Director is responsible for overseeing the use of the Tribe's vehicles.

    ii)   *Rental Vehicles* – If a Tribe vehicle is not available, the employee may purchase a rental vehicle for the following justifications:

    1.   It is the most cost effective option compared to other methods of travel;

    2.   Taxis or shuttles are not available at the destination; or,

    3.   Frequent travel is needed at the destination.

When a rental company is used, employees must purchase additional insurance coverage (Collision Damage Waiver

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

and Personal Accident Insurance) through the rental company. The employee must refuel the vehicle prior to returning to avoid excessive gas expenses charged by the rental company.

iii) *Personal Vehicles* – A personal vehicle may be used if a Tribe vehicle is not available, and the cost is justifiable. Mileage reimbursements are calculated according to the GSA standard rates.

d. *Conferences and CPE* – Approved conferences and CPE courses must be purchased in accordance with the Procurement Policies and Procedures. A PO must be completed by the employee after the Employee Travel Authorization form was approved. Whenever possible, registration should be completed in advance to receive discounts.

7. Modifications or cancellations to confirmed travel arrangements must be made as soon as possible, in order to prevent any cancellation fees.

8. If adequate advance notice is not given, and a refund or credit is not available and/or cancellation fees are incurred, the employee may be responsible for reimbursing the Tribe for the portion of the travel costs that are not returned and/or the cancellation fees, if applicable. Program Directors may elect to waive this policy if the late cancellation was not the employee's fault.

C. **Travel and Expense Reimbursements/Receivables Procedures**

1. <u>Reimbursable Expenses</u>

Employees will only be reimbursed for expenses which are deemed necessary for the travel. Reimbursable expenses, when approved in advance, include:

a. Transportation (mileage, airfare, train, rental car, gas, etc.);

b. Lodging within federal rates, or lower; and,

c. Limited incidental expenses (i.e. tolls, parking, training fees, gas for rental vehicles, luggage fees for up to two bags, etc).

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

2.   Non-reimbursable Expenses

Personal expenses while traveling are not reimbursable by the Tribe. Items that are considered non-reimbursable include, but are not limited to, the following:

a.   Mini-bar snacks and alcohol purchases;

b.   Unreasonable (in excess of 20%) gratuity for taxi or shuttle services;

c.   In-room movies;

d.   Laundry or pressing services (unless approved travel is in excess of four days);

e.   Traffic/parking violations;

f.   Spouse/companion or family travel expenses;

g.   Pet travel expenses (i.e. additional hotel fees for the stay of a pet);

h.   Costs that are incurred due to personal travel being added onto business travel; and,

i.   Gas expenses, if the employee is claiming mileage expense for personal vehicle use.

3.   Per Diem

a.   The Tribe utilizes the Federal GSA standard rates in order to calculate and pay per diem.

b.   Per diem amounts eligible for payment are determined based on the daily schedule of the travel activities. The daily amount is adjusted if the conference provides meals or according to the departure time. If travel time changes within the course of travel, amounts may be added or deducted from the original amount with the Employee Expense Report at the end of the trip. Day trips that are less than twelve hours in duration are not eligible for per diem.

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

4.   Required Documentation

Employees must submit all required documentation, to their Program Director responsible for approving travel expenses, within five business days of returning from travel. It is the Program Director's responsibility to track all travel for the program and ensure each employee submits the required documentation timely.

Overnight Travel

For travel that is overnight (i.e. a hotel is required), the employee must submit the following documentation requirements for reimbursement:

a.   *Employee Travel Authorization form* – The approved Employee Travel Authorization form must be submitted with the additional supporting documentation listed below.

b.   *Employee Expense Report* - An Employee Expense Report and supporting documentation for all travel expenses incurred (i.e. receipts, invoices, etc.). The employee is required to fill out the top portion of the Employee Expense Report, which includes the name of the traveler, the training/conference attended (or other business purpose), and other identifying information.

   i)   If the employee used a vehicle for travel, the employee must document the miles traveled on the Employee Expense Report. Employees traveling during standard business hours will only be reimbursed for mileage incurred in excess of their standard commute from home to work (i.e. if the employee lives 10 miles away from their duty stand, and the trip was 20 miles, the employee will be reimbursed for 10 miles of travel). If the employee is traveling outside of standard business hours, they will not be penalized for the commute to work. The mileage will be reimbursed in accordance with Federal rates.

   ii)   If the employee must deviate from the mileage estimation documented in the Employee Travel Authorization form, a written justification must be documented on the Employee Expense Report to explain why additional mileage was incurred. (i.e. road closures, accidents, or last minute venue changes, etc.).

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

iii)   If expenses are in addition to, or higher than the original approved request, the Program Director must document their approval on the Employee Expense Report and obtain a reasonable explanation from the employee prior to approving the increased expense request.

iv)   If for any reason the employee did not travel as intended, the Program Director must determine if the employee owes a reimbursement to the Tribe, and communicate the determination to the Finance Department via notation on the Employee Expense Report.

c.   *Trip Report* - A Trip Report (See Appendix D) documenting the purpose of the trip, the key person(s) contacted, accomplishments of the trip and any follow-up action required. The report must be signed by the employee signifying the information is correct and committing that they will perform any follow-up actions required. If the purpose of the trip was to attend a conference or training, proof of attendance (i.e. a CPE certificate, sign-in sheet, workshop handouts) must be included with the Trip Report.

Single Day Travel

For travel that is completed within a single day, an Employee Travel Authorization form is not required. Travel advances will not be granted for single day travel. Employees must submit the following documentation for expense reimbursements:

a.   *Mileage Claim form* – The employee must submit the Mileage Claim form (See Appendix E) documenting the name of the Traveler, Title, and the mileage traveling to and from the destination. The Mileage Claim form must be approved by the employee's Program Director.

b.   *Trip Report* – The employee must submit a Trip report in accordance with the requirements above.

Once the reports and supporting documentation have been reviewed by the employee's Program Director, the Employee Expense Report, Trip Report PO, and supporting documentation is submitted to the Finance Department.

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

5. <u>Travel Expense Reconciliation</u>

The Finance Department will perform the following:

a. Complete the remaining portions of the Employee Expense Report by calculating the mileage and incidental expenses, and perform the cash reconciliation portion to determine any amounts which are owed to/from the employee.

b. Agree all supporting documentation (i.e. receipts, invoices, etc.) received to the original Employee Travel Authorization form and the Employee Expense Report.

c. For any expenses not supported by a receipt or other form of documentation, obtain an explanation/support before the reimbursement can be processed by A/P.

   i) If an employee is unable to provide a receipt, the employee must submit formal documentation of the expense from either the vendor or their bank statement (e.g. If a receipt for airport parking is lost, the employee could find the daily price to park online, and print out with the number of days parked). Additionally, the employee must provide a documented explanation of the expense, including the date, amount, what it was for, and the business purpose, along with their Program Director's approval of the lost receipt to the Finance Department.

   ii) If receipts, or explanation/support for missing receipts, are not received within five business days after the Employee Expense Report is submitted, the Finance Department will follow-up with the employee. If the receipts or explanation/support for missing receipts is not received within five business days of the follow-up, the Employee Expense Report will be closed-out and processed as is. This could result in the employee not being reimbursed or result in money being owed to the Tribe, for expenses incurred.

d. Submit the documentation to the A/P Department for any reimbursement to the employee, or payment to vendors, to be made in accordance with the A/P Policies and Procedures or to the Payroll Department if the employee owes an amount to the Tribe.

TRAVEL AND EXPENSE REIMBURSEMENT
POLICIES AND PROCEDURES

i)   If any reimbursements are determined to be owed to the Tribe by the employee, the Finance Department will notify the employee and work with them to determine if cash will be owed, or if a payroll deduction will be required.

STANDING ROCK SIOUX TRIBE
Employee Travel Authorization Form

ACCOUNT NO.		**DEPARTMENT**	
EMPLOYEE NAME		**DEPARTURE DATE**	
POSITION TITLE		**RETURN DATE**	
DESTINATION From:	To:	**TOTAL TRIP DAYS**	0

BUSINESS PURPOSE (check one): ☐ **Conference;** ☐ **Training;** ☐ **Meeting;** ☐ **Other**

EXPLANATION of TRAVEL (attach additional information as necessary):

Breakdown of Rates

Per Diem Rate for meal & Incidentals	$ -	**per day for**	- **day(s)**	$ -
1st Day of Travel = 75% $ -	**Last Day of Travel** = 75% $ -		**Total**	$ -
Cost of Lodging Rate	$ -	**per night for** $ -	**night(s)**	$ -
Is a separate check needed for Lodging? (Y/N)				
Cost of Airfare	$ -		**Lodging Taxes & Fees**	$ -
Is a separate check needed for Airfare? (Y/N)				
Cost of Registration	$ -			
Is a separate check needed for Registration? (Y/N)			**Luggage**	$ -
Total Cost of Car Rental	$ -			
Is a separate check needed for Car Rental? (Y/N)			**Taxi/Shuttle**	$ -

Means of Travel (check one):

☐ **Private** Vehicle Rate: 0.535
Total Round Trip Miles: 0 = $ -

* If using POV and GSA or Tribal Vehicle is available .19 rate applies

☐ **Tribal** Vehicle Rate: 0.17
Total Round Trip Miles: = $ -

☐ **GSA** Vehicle available 0.17
Total Round Trip Miles: = $ -

Total Expenses to be paid on TA :	Est. Cost
Per Diem	$ -
Lodging	$ -
Lodging Taxes & Fees	$ -
Airfare	$ -
Registration Fee	$ -
Car Rental	$ -
Mileage	$ -
Luggage	$ -
Taxi or Shuttle	$ -
Total Travel Authorization Cost	$ -
90% Allowed Travel Authorization	$ -

Separate Checks For:	Est. Cost
Lodging + Taxes & Fees	$ -
(PO must be attached)	
Airfare	$ -
(PO must be attached)	
Registration	$ -
(PO must be attached)	
Car Rental	$ -
(PO must be attached)	
Total Travel Costs (needing separate checks)	$ -
Total Estimated Cost	$ -

EMPLOYEE CERTIFICATION

By signing below, I certify the requested travel is appropriate and necessary for conducting official Tribal business and agree to comply with the SRST Travel & Expense Policy.

1 Employee Signature   Date

2 Director/Supervisor Signature   Date   4 Contract Representative Signature   Date

3 Contracting Officer Signature   Date   5 Tribal Chairman Signature   Date

PURCHASE ORDER

P.O. NO _____   Check No. (s): _____

Standing Rock Sioux Tribe

P.O. BOX D
FORT YATES, NORTH DAKOTA 58538

PROGRAM XXXXXXX-IDC _____ **ACCOUNT NO:** XXXX-50440 Supplies _____ **DATE:** XX/XX/XXXX

VENDOR: (NAME AND ADDRESS)   SHIPTO: (NAME AND ADDRESS)
   XXXXX XXXXX
   XX XXX XXX
   XXXX XXXXX, XX XXXXX

Quantity	Articles or Services	Unit Price	Total
	PURCHASE ORDER REQUEST		
	SEE ATTACHED QUOTE, ESTIMATE, BID		
	QUOTE#: XXXXX		$ XXX.XX
	DATE OF QUOTE: XX/XX/XXXX		
	NOTE: ** After the invoice has been received include the before submitting for payment		
	INVOICE #: XXXXX		
	DATE OF INVOICE: XX/XX/XXXX		
	* If consultant Agreement CFO & Chairman MUST sign		
	* If purchasing equipment CFO & Chairman MUST sign		
	*If request exceed $3,000 CFO & Chairman MUST sign		

NOTE: Send certified invoice with yellow copy of purchase
order for payment to Tribal Finance Office

TOTAL _____

Requested By: _____   Signature: _____
      (Director)   Authorized Officer

Signature: _____
                           Finance Officer

STANDING ROCK SIOUX TRIBE

Employee Expense Report

Account No. _____ -   **Department:** _____ -

Employee Name: _____ -   **Departure Date:** 1/0/1900   **Departure Time:** _____

Position Title: _____ -   **Return Date:** 1/0/1900   **Return Time:** _____

Destination: _____ -   **Total Trip Days:** _____ -

Business Purpose: _____ -

	Date	Per Diem	Lodging Rate	Airfare	Registration Fee	Car Rental	Mileage	Luggage	Taxi or Shuttle	Other Expenses	Total
SUN											$ -
MON											$ -
TUE											$ -
WED											$ -
THU											$ -
FRI											$ -
SAT											$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Total Expenses	$	-
Total Prepaid Travel		-
Total Reimb.	$	-

Reimb. Owed to Tribe	$	-
Reimb. Owed to Employee	$	-

ADVANCES	PO #	AMOUNT
Lodging	0	$ -
Airfare	0	$ -
Registration Fee	0	$ -
Car Rental	0	$ -
90% Travel Advance	0	$ -
Total Prepaid Travel		$ -

_____   _____   _____   _____
Employee Signature   Date   Contract Representative Signature   Date

_____   _____   _____   _____
Director/Supervisor Signature   Date   Assistant Finance Officer Signature   Date

STANDING ROCK SIOUX TRIBE

EMPLOYEE TRIP REPORT

EMPLOYEE NAME: _____ -   **DATE:** _____

POSITION TITLE: _____ -

DEPARTMENT: _____ -

DESTINATION: _____ -

DEPARTURE DATE: 1/0/1900

RETURN DATE: 1/0/1900

PURPOSE OF TRIP:

KEY PERSON (S) CONTACTED (INCLUDE TITLE):

Name:	Title:

SUMMARY OF ACCOUMPLISHMENTS:

FOLLOW-UP ACTION REQUIRED:

_____   _____

Employee Signature   Date Submitted

FINANCIAL CLOSE POLICIES AND PROCEDURES

** 2018

Standing Rock Sioux Tribe

FINANCIAL CLOSE
POLICIES AND PROCEDURES

Table of Contents

Standing Rock Sioux Tribe

FINANCIAL CLOSE
POLICIES AND PROCEDURES

1.0 **FINANCIAL CLOSE PURPOSE AND SCOPE**	Effective:	
	Revised:	

Purpose

To provide guidelines to the Standing Rock Sioux Tribe (the Tribe) employees and contract employees to ensure financial reporting is in compliance with the policies listed below, as well as the following:

- To assist in evaluating operations, to plan for the future, and to comply with applicable auditing requirements.

- To ensure that monthly and annual reports accurately represent the Tribe's financial position in accordance with Generally Accepted Accounting Principles (GAAP) and other requirements, as applicable.

- To ensure year-end procedures are completed within the required time frame to provide for a comprehensive closing of the financial records, and to ensure necessary documentation is available for independent auditors, decision making information, and for future reference.

Scope

This policy applies to employees and contract employees with involvement in recording accounting transactions and developing financial reports on behalf of the Tribe. All individuals responsible for financial reporting activities are responsible for reviewing and implementing the following policies and procedures. Each financial reporting action must comply with the requirements set forth in the appropriate sections of this policy.

This policy must be stored on the intranet in a location accessible to all employees. On at least an annual basis, management will be responsible for distributing this policy (via either email or hard copy) to all employees to ensure that the most recent version is communicated and available to the appropriate individuals. It is the responsibility of all employees to verity they are using the most recent version of a policy in order to ensure compliance with Tribal policies.

Standing Rock Sioux Tribe

FINANCIAL CLOSE
POLICIES AND PROCEDURES

2.0 FINANCIAL CLOSE POLICIES	Effective:	
	Revised:	

A.   Month-End Close Policies

1.   The general ledger (G/L) month-end close process will begin following the end of each month and will be completed within 45 days of month-end.

2.   Finance is responsible for establishing month-end deadlines and for the completion and review of G/L reconciliations and required journal vouchers (JVs). Finance is responsible for ensuring month-end processes are completed by the established deadlines.

3.   Finance is also responsible for the review and approval of the monthly G/L reconciliations, performed by various Finance personnel. The G/L reconciliations, and any corresponding errors or adjustments, must be corrected and completed by the due dates presented in the procedures below; however, all monthly reconciliations must be completed within 45 days of month-end.

4.   Finance is responsible for reviewing the month-end account balances and activity, to ensure that transactions appear accurate and that account balances are reasonable including:

    a.   Compare the cash flow statement and the bank reconciliations to prior month activity for reasonableness.

    b.   Compare budget to actual expense and revenue accounts to prior year.

    c.   Compare month-end account balances to the prior month-end for reasonableness.

5.   Finance is responsible for restricting access to the closed month in the accounting system, Microsoft GP, by the 45th day following each month-end.

B.   Year-End Close Policies

1.   The Tribe's fiscal year-end is September 30th.

Standing Rock Sioux Tribe

FINANCIAL CLOSE
POLICIES AND PROCEDURES

2.   For the last month of the fiscal year, the regular month-end closing procedures should be applied.

3.   The Finance Department shall establish year-end closing deadlines, and will notify all of the Tribe's departments of those deadlines prior to the upcoming fiscal year-end.

4.   The Finance Department is responsible for ensuring year-end processes are completed by the established deadlines, and for the review and approval of the year-end G/L reconciliations. The reconciliations and any corresponding errors or adjustments, must be completed and corrected, if applicable, by the established deadlines.

5.   Year-end payroll and compensated absence accruals are calculated by the Human Resources (HR) Department.

    a.   The payroll accrual is an estimated liability of the number of days worked by employees before the end of the fiscal year that will be paid to the employees after the end of the fiscal year. This must be included on the year-end financials and must include any related taxes and benefit accruals.

    b.   Compensated absences should be calculated and shown as an accrued liability on the financial statements. The compensated absence liability is paid-time-off earned by employees, which is attributable to past service, and the Tribe will compensate the employees for the benefits through paid-time-off in a future fiscal year. The accrual should be adjusted if there is a max limit for hours that will not be paid out.

6.   The Accounts Payable (A/P) Department is responsible for ensuring the payable liability is accurate. The following must be completed to ensure the payable liability is accurate:

    a.   The A/P Department must review all open Purchase Orders (POs) at September 30th, and provide an accrual to the Controller for all outstanding open POs; and,

    b.   Invoices must be reviewed for three months after the end of the fiscal year, as follows, to ensure expenses are classified in the appropriate period.

**FINANCIAL CLOSE
POLICIES AND PROCEDURES**

    i)   October – All invoices over $5,000 must be reviewed to ensure that the payable is classified appropriately.

    ii)   November – All invoices over $10,000 must be reviewed to ensure that the payable is classified appropriately.

    iii)   December – All invoices over $20,000 must be reviewed to ensure that the payable is classified in the appropriate period.

7. Finance is responsible for reviewing final account transactions and balances to ensure they are reasonable and are in compliance with GAAP and grant requirements. After all year-end procedures have been performed, reviewed and approved, Finance will restrict access in Microsoft GP.

C.   Reporting and Audit Requirements Policies

1. The Tribe will maintain auditable accounting records in accordance with GAAP and will follow the requirements for reporting according to the Governmental Accounting Standards Board (GASB), the applicable Federal OMB Circulars Cost Principles for State, Local, and Indian Tribal Governments, and compliance requirements contained in Audits of States, Local Governments, and Non-Profit Organizations (A-133 "Uniform Guidance"). These requirements must be analyzed annually to determine the impact of new accounting guidance. Any other audit requirements contained in the Tribe's external binding agreements, such as loan provisions and grant agreements, must be reviewed to ensure compliance.

2. The Tribe will have an annual audit of its financial statements, as required by the Uniform Guidance, performed by an independent Certified Public Accounting (CPA) firm that will comply with applicable professional reporting standards as required for a governmental entity. Selection of the CPA firm must follow all requirements outlined in the Procurement Policies and Procedures.

3. All accounting records should be made available for the audit no later than ninety (90) days subsequent to the fiscal year-end.

4. The timing of the audit should be such that the audit is completed within a reasonable time frame after year-end, but in no case beyond nine (9) months after year-end, as required by the Uniform Guidance § 200.512

**FINANCIAL CLOSE
POLICIES AND PROCEDURES**

Report Submission. The nine-month deadline includes the submission of the Data Collection Form to the Federal Audit Clearinghouse.

Standing Rock Sioux Tribe

FINANCIAL CLOSE
POLICIES AND PROCEDURES

3.0 **FINANCIAL CLOSE PROCEDURES**	Effective:	
	Revised:	

A.   Month-End Close Procedures

1.   The Finance Department is responsible for communicating month-end deadlines to all stakeholders and will use the Month-End Close Checklist to track the completion of all month-end processes (See Appendix A). The Month-End Close Checklist will be saved and maintained on the Finance Department's share drive.

   a.   The Month-End Close Checklist includes all month-end tasks and sign offs for both the preparer and reviewer.

   b.   The Finance Department will update the Month-End Close Checklist prior to each month-end close to ensure deadlines are appropriate and that any new or changed steps are added/edited.

   c.   The Month-End Close Checklist will include month-end JVs, G/L account reconciliations, and any other applicable month-end tasks, including restricting access to Microsoft GP.

   d.   All month-end tasks must be completed by the 45th day following month-end.

2.   The following monthly closing procedures will always be applicable:

   a.   *Accounts Payable:* A/P will be closed by the 15th business day of the month, and the Finance Department will be notified of the outstanding A/P entry that needs to be posted and to begin coordinating the month-end closing process.

   b.   *Bank Accounts:* All of the Tribe's bank reconciliations must be completed within 45 days of month-end. Refer to the Cash Management Policies and Procedures for more information on the bank account reconciliation process.

   c.   *Grant Receivable/Deferred Revenue:* All grant awards, current month expenses, and current month reimbursements or drawdowns must be reconciled on a quarterly basis within 30 days of quarter-end. This process involves identifying:

FINANCIAL CLOSE
POLICIES AND PROCEDURES

        i)   Receivables: Situations where reimbursement requests have been submitted to a granting agency for expenses incurred; however, a reimbursement has not been paid to the Tribe.

        ii)   Deferred Revenue: Situations where drawdowns occurred (i.e. forward funded grants) for which the Tribe has not incurred qualified expenditures prior to month-end.

        iii)   Ensuring that ending balances from the prior quarter are equal to the beginning balances for the current quarter.

    d.   *Cash Flow*: A monthly cash flow statement will be produced that presents all cash outflows and inflows for the month.

3.   The Finance Department will assign all required reconciliations to various Finance personnel. Once the reconciliations are completed, Finance will review and ensure account corrections are made by the 45th day following month-end.

    a.   Beginning G/L balances should be rolled over from the prior month's reconciliations and compared to Microsoft GP, to ensure there were no G/L changes after the prior month's reconciliations were completed.

    b.   The verified beginning G/L balance must be reconciled to the ending G/L balance and justification for any legitimate reconciling items should be documented.

    c.   Once the reconciliations are complete, the reconciliation and all supporting documentation should be forwarded to the Chief Financial Officer (CFO) for review. The preparer and reviewer must sign and date the Month-End Close Checklist.

4.   The Finance Department will review the Month-End Close Checklist to ensure all tasks have been completed and will review the G/L transactions and account balances for reasonableness. These reviews should include, at a minimum:

    a.   Comparing prior activity to current year account for reasonableness;

    b.   Comparing current year actual to current year budget for reasonableness;

**FINANCIAL CLOSE
POLICIES AND PROCEDURES**

  c. Assessing reconciling items for reasonableness; and;

  d. Analyzing any adjustments posted, as a result of the reconciliation, to determine if they are reasonable and posted correctly.

5. By the 45th day following month-end, and after the completion of all required reviews, access will be restricted to the month in Microsoft GP.

6. Once access to Microsoft GP has been restricted, any adjustments that effect the balance sheet (i.e. entries that are not just moving from one revenue account to another) need to be made must be completed by Finance and approved by the CFO. If the adjustments are for a grant or contract account, additional approval must be obtained from the Administrative Officer. Modifications made to restricted periods must be communicated to all stakeholders, via email, and support must be maintained.

B. Year-End Close Procedures

1. For the last month of the fiscal year, all regular month-end closing procedures should be applied and the Month-end Close Checklist should be completed and reviewed, in compliance with the procedures above.

2. Finance will use a Year-End Close Checklist to track all year-end processes, which will be maintained on the Finance Department's share drive (See Appendix B). After the year-end deadlines are communicated by Finance, the Year-End Close Checklist should be assessed to determine if any changes or additions need to be made for the current fiscal year (i.e. added or deleted accounts, changes in accounting principles, etc.).

3. The Year-End Close Checklist includes all year-end JVs, G/L reconciliations, and any other tasks that must be completed at year-end. Finance is responsible for assigning responsibility for each required year-end closing procedure and for ensuring that all tasks are completed by the established deadlines and that the overall year-end process is completed timely.

4. Accounts Payable will be closed by the established deadline, and Finance will be notified to begin coordinating the year-end process.

5. When all year-end JVs have been processed, Finance will assign year-end reconciliations to various Finance personnel. Standard year-end reconciliations should occur as documented below.

Standing Rock Sioux Tribe

**FINANCIAL CLOSE
POLICIES AND PROCEDURES**

    a. Beginning G/L balances should be rolled over from the prior month's reconciliations and compared to Microsoft GP to prevent undetected changes. Typical G/L accounts utilized by the Tribe requiring reconciliation and review at year-end include, but are not limited to, the following:

       i)   *Cash Accounts* – The reviewer must verify that all cash accounts were reconciled, all amounts tie to corresponding bank statements, and variances identified during the reconciliation process were resolved.

      ii)   *Investments* – The reviewer must verify that all investment accounts were reconciled, all amounts tie to corresponding statements, and variances were investigated and resolved. Additionally, the reviewer should verify that the interest earned and fair market value adjustments were accurately recorded and posted to the G/L.

      iii)   *Loan Receivable-* The reviewer must ensure that the outstanding loan master book balance ties to the G/L balance.

      iv)   *Grant Receivable and Deferred Revenue* – The reviewer must ensure that all grant receivables and deferred revenue properly tie to supporting documentation.

      v)   *Inventory* – If a physical inventory has been performed, the reviewer must verify that adjustments, if applicable, are properly reflected in the respective inventory system.

      vi)   *Any other asset or liability account* – For any other asset or liability account not specifically stated in this policy, the reviewer should verify that supporting documentation for each account agrees to the corresponding G/L account.

6.   The preparer of each year-end task must sign and date the Year-End Close Checklist.

7.   Once the year-end reconciliations have been completed, Finance will review the reconciliations and supporting documentation and ensure that all G/L reconciliations are current and agree to the corresponding G/L account and other supporting documentation. When all tasks have been

FINANCIAL CLOSE
POLICIES AND PROCEDURES

completed, Finance personnel must sign and date the Year-End Close Checklist signifying that all year-end processes have been completed.

8. Finance will review the Year-End Close Checklist to ensure all tasks have been completed, and review all G/L account transactions and balances for reasonableness.

9. Finance will compare the reviewed G/L reconciliations to the account balances in Microsoft GP to ensure no changes have occurred. Finance personnel must sign and date the Year-End Close Checklist, signifying this has been completed.

10. Finance will perform a final review of account transactions and balances.

11. Once the review has been completed, all revenue and expense accounts will be closed to fund balance accounts (balance sheet accounts). This will result in revenue and expense accounts having a zero beginning balance for the following year. After this process is complete, Finance will restrict access to the year in Microsoft GP.

12. Once all revenue and expense accounts are closed to fund balance accounts, no entries may be made to alter the subsequent period beginning balances.

13. Finance will restrict access to the system and coordinate with Information Technology (IT) to ensure backups of the Microsoft GP records and database are made. An email from IT must be retained to evidence the completion of the backup process.

C. **Reporting and Audit Requirements**

1. Finance is responsible for the accuracy and the content of the financial statements. Any discrepancies or errors identified during the financial statement reviews will be communicated back to the Administrative Assistant for updating. After the financial statement audit begins, any adjusting entries will be conveyed to the auditors along with supporting documentation for the entry.

2. The internally prepared financial statements, generated by Finance, must be presented to the Tribal Council quarterly and within 90 days following year-end.

Standing Rock Sioux Tribe

FINANCIAL CLOSE
POLICIES AND PROCEDURES

3. A CPA firm is used for the annual financial statement audit. The accounting firm is selected via the request for proposal (RFP) process, as outlined in the Procurement Policies and Procedures.

    a. Once a CPA firm has been selected, barring performance issues, the engagement will be renewed annually by Tribal Council for an agreed upon period. The audit may be re-bid earlier than the agreed to period at the direction of Tribal Council.

    b. It is the responsibility of the Finance Department to coordinate the Financial Audit. This includes coordinating with the contracted auditor to determine the timing of the financial audit, and ensuring all supporting documentation is available for auditors by the requested due dates.

    c. The timing of the audit should be such that the audit is completed within a reasonable time frame after year-end, but in no case beyond nine (9) months after year-end, as required by OMB Circular A-133. The nine month deadline includes the submission of the Data Collection Form to the Federal Audit Clearinghouse.

    d. The completed financial statements and audit report must be reviewed and approved by the Tribal Council prior to being submitted to the Federal Audit Clearinghouse or released for any purpose. The Controller, or designee, coordinates the submission to the Federal Audit Clearinghouse, including ensuring required certificates are entered.

4. After the financial statement audit has been completed and all audit adjustments have been made, Finance must prepare a reconciliation between the ending audited financial statement account balances and the beginning account balances in Microsoft GP. The reconciliation must be reviewed by the CFO.

basis.

7.   A standard Chart of Accounts will be used to provide consistency in financial reporting.

8.   The Finance Office will be responsible for maintaining the Chart of Accounts and approving any changes to it.

FINANCE STAFF

9.   Detailed job descriptions will be maintained in standardized format, for all Finance Office positions. A detailed listing of required qualifications will be prepared for all new or vacant positions to be filled.

10.   All Finance Office employees will receive a formal written performance evaluation on at least an annual basis.

11.   New employees will be provided formal training on systems, processes, and their respective duties before they are allowed to work unsupervised. The Finance Officer will hold periodic staff meetings to discuss group performance and to assure continued understanding of and adherence to prescribed operating procedures.

BUDGETS

12.   The Finance Officer is responsible for setting the guidelines to be used by Program Directors in preparing program budgets.

13.   The Program Directors are responsible for preparation and submission of program budgets to the Finance Office, upon approval of the contracts by the funding agency.

14.   The Finance Officer is responsible for submitting the Tribal general fund and indirect cost budgets to the Judicial Committee, no less than 90 days prior to the beginning of the fiscal year. The Finance Officer and Administrative Officer are responsible for timely preparation and filing of the annual Indirect Cost Proposal in accordance with federal regulations.

15.   The Finance Officer will prepare all budget revisions for indirect cost and general fund budgets and submit them to the Judicial Committee for review and recommendation for Council approval.

16.   The Tribal Council will formally approve and adopt all budgets. To facilitate this process, the Finance Officer will prepare a budget document which incorporates program, general fund, and indirect cost budgets into a comprehensive Tribal budget and will submit it to the Judicial Committee for review and recommendation for Council approval. This budget will serve as the basis for comparing actual expenditures to approved budget levels throughout the fiscal year, and for monitoring the actual collection of receipts against planned revenues. Expenditures which exceed approved budget allocations or are in excess of available matching revenues will not be permitted.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-C-2.1
		DATE REVISED: 10-1-94	PAGE NO.: 1
SUBJECT:	CONTRACTS ACCOUNTING: CONTRACT BUDGETS Establishment of Program Budgets		

PURPOSE OF PROCEDURE

The budget is the primary means of control over the Tribe's financial matters on an ongoing basis. The budget schedule for each program assures that expenditures are equal to revenues. It is thus very important to keep expenditures below the budget level throughout the fiscal year, to avoid over spending. A budget also represents what the program is expected to do during the fiscal year, when it is used to express a level of performance. When actual performance falls well below the expected level, funds may go unspent and thus revert to the funding agency.

Neither the over expenditure nor the under utilization of program funds is desired by the Tribe. Careful attention to the budget process is thus extremely important. This procedure covers the development of the annual budget requests and the establishment of program budgets based on the approval of contract proposals by the funding agencies.

POLICY REFERENCE

I-G. Contracts Accounting: Require that program budgets are to be authorized on an annual basis regardless of the length of the contract.

Require submission of budget requests according to a prescribed calendar prior to the end of the contract year, to permit advanced planning of budget requirements and timely submission of contract proposals.

FORMS TO BE USED

None specified.

PROCESS FLOWCHART

PROGRAMS/ DEPARTMENTS	FINANCE OFFICE			TRIBAL OFFICERS
	ACCOUNTS PAYABLE	CONTRACT REPS	FINANCE OFFICER	

BUDGET REQUESTS:

PROGRAM DIRECTORS

CONDUCT MID-YEAR BUDGET ANAL ← - - - - - - - - - - → ASSIST BUDGET ANALYSIS

CONTRACT OFFICER
DEVELOP BUDG BAL PLAN ← - - - - - - - - - - - - - - → ASSIST BUDGET PLANNING

CONTRACT OFFICER
DEVELOP BUDGET REQUESTS ← REVIEW DRAFT/FINAL REQUESTS

USE TO DEVEL INDIR COST PROP III-C-5.2

(FINAL REQUEST) → TRIBAL COMMITTEES APPROVE

INCLUDE IN CONT PROPOSAL ← TRIBAL COUNCIL ADOPT
SEE III-C-1.1

ESTABLISHING PROGRAM BUDGETS:

APPROVED CONTR
III-C-1.2

(A) → ESTABLISH CHT/ACCTS BUDGETS ← REV CONTR TERMS/BUD CONTROL

REVIEW & ADJUST ← RUN INIT REPTS & C/A LISTS → CONTRACT OFFICER REVIEW & ADJUST

ENTER CORRECTIONS TO SYSTEM

CONTINUING BUDGETS:

PREPARE ESTIMATE NXT YR BUDGET → REVIEW & VALIDATE/ ADJUST → (A) ENTER TO SYSTEM IN NEW YEAR

RESPONSIBILITY	PROCEDURE

PREPARATION/SUBMISSION OF BUDGET REQUESTS

The first step in the preparation of budget requests is to analyze current year funding and expenditure patterns and the remaining budget balances. This will provide a basis for projecting expenditure levels and budget status for the remainder of the current fiscal year, and a basis for projecting the request for the following fiscal year. Procedure III-C-2.2, describes processes for ongoing budget monitoring throughout the fiscal year.

The following procedures provide for conducting the budget analysis in preparation for the development of budget projections and requests. The timing presented in the procedures presumes the budget contract year is the same as the Tribe's fiscal year. If the contract fiscal year is different than the Tribe's fiscal year, adjust the timing of submission to provide the same measure of advance review prior to the end of the contract year.

PROGRAM DIRECTORS

1. At the completion of the **first six months of the fiscal year (end of March)**, review the Income and Expense Statement for the program. For each category of expenditure, double the year-to-date expenditures and compare these totals to the budget for that category for the year. This simple analysis will show which categories of budget will be exceeded if the expenditure trends for the first half of the year continue at the same level.

    a. Review this analysis with the assigned Contract Representative to determine if there are any unposted charges or purchases that would significantly alter the projection, then review each category that shows a projected over-expenditure and determine what actions need to be taken to avoid the over-expenditure of budget. Factors to consider include:

        (1) Unusually large purchases in the first half of the year that will not be repeated in the second half.

        (2) Potential under-expenditure in other categories of expense that could be used to offset the overages.

        (3) Potential availability of additional funding from the same or other funding sources.

        (4) Planned expenditures that can be deferred or eliminated completely to balance the projected over-expenditure,

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-C-2.1
		DATE REVISED: 10-1-94	PAGE NO.: 4

SUBJECT:

CONTRACTS ACCOUNTING: CONTRACT BUDGETS
Establishment of Program Budgets

RESPONSIBILITY   **PROCEDURE**

such as elimination of travel, deferral of large capital purchases, or elimination of vacant positions and downsizing of operations.

b. Once a plan of action has been determined to balance the budget for the remainder of the fiscal year, review the plan with the Contract Officer and determine if it is a reasonable basis for projecting the budget request for the following fiscal year.

2. Prepare a budget request for the following fiscal year based on the discussions with the Contract Officer, following the budget presentation formats prescribed by the Contract Officer and Finance Officer.

a. Submit this budget projection/request to the Contract Officer for review no later than five months prior to the end of the fiscal year.

b. Submit a copy of the budget projection/request at the same time to the Finance Officer for use in preparing the Indirect Cost Proposal. (See Procedure III-C-5.2.)

3. Make any adjustments to the request based on the Contract Officer's review, and prepare the final budget request with all supporting documentation. Submit the final request, no later than four months prior to the end of the fiscal year, to the appropriate Tribal Committees for evaluation and approval.

APPROPRIATE COUNCIL COMMITTEES

4. Review the budget requests submitted by the programs, evaluating the completeness of the proposed budget and plan, and the reasonableness of the request. Prepare recommendations for the Tribal Council, and place the request on the Council agenda for consideration and adoption, no later than three months prior to the end of the fiscal year.

PROGRAM DIRECTOR CONTRACT OFFICER

5. Once the budget request is approved by the Council, incorporate the budget in the funding proposal and submit it to the funding agencies as provided in Procedure III-C-1.1.

SUBJECT:

CONTRACTS ACCOUNTING: CONTRACT BUDGETS
Establishment of Program Budgets

RESPONSIBILITY	PROCEDURE

INITIAL PROGRAM BUDGETS

These procedures are to be followed to establish the initial program budgets once the funding agency approvals have been granted.

FINANCE OFFICER

1. Review the requirements and the specific obligations of both the Tribe and the funding agency when a contract has been awarded. These requirements and obligations are set forth in the contract itself, largely in the statement of work or in the specifications. Contact the Program Directors and determine the level of budget control desired for each program, then provide this information to the Contract Representatives assigned. At a minimum, salaries should be broken down by position in setting up the budget.

CONTRACT REPRESENTATIVES

2. Establish Chart of Accounts and budgets for programs in the computer system based upon the information provided by the Finance Officer and the approved contract received from the funding agency. (Ref. V-A, Chart of Accounts). In order to have consistent accounting and reporting, the same accounts should be used across all programs.

   a. Generate a computer listing of the Chart of Accounts and an Income and Expense Statement showing the initial budget amounts and review for completeness and accuracy.

   b. Send the computer printouts to the Program Directors and the Contract Officer for their review and approval.

PROGRAM DIRECTORS CONTRACT OFFICER

3. Review the computer printouts received from the Contract Representatives to make sure that budget has been established as required for monitoring program budget status. Provide any required adjustments to the Contract Representatives.

CONTRACT REPRESENTATIVES

4. Review the adjustments provided and enter the corrections to the computer system, then file the reports and any revisions in the Contract Administration Files.

CONTINUING PROGRAM BUDGETS

PROGRAM DIRECTORS

1. Where program funds will carry over to a subsequent fiscal year and approval has been granted to continue program operations, prepare an estimate prior to the close of the Tribe's fiscal year of the amounts to be

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-C-2.1
		DATE REVISED: 10-1-94	PAGE NO.: 6

SUBJECT:

CONTRACTS ACCOUNTING: CONTRACT BUDGETS
Establishment of Program Budgets

RESPONSIBILITY	PROCEDURE

expended during the following fiscal year. Submit this estimate to the Finance Officer for review prior to the close of the fiscal year.

FINANCE OFFICER

2. Review the budget estimate and compare the expected spending pattern to actual expenditure during the current fiscal year. Determine if year-end outstanding liabilities have been deducted from the budget balance. Notify the Program Director of any adjustments to be made to the estimate then submit the revised estimate to the Contract Representatives for entry into the computer system.

CONTRACT REPRESENTATIVES

3. After the close of the fiscal year, enter the revised budget estimate received from the Finance Officer as the new budget for the continuing program.

    a.   Generate a computer listing of the revised budget and review it for completeness.

    b.   Generate a revised Chart of Accounts listing, if required.

    c.   Send the computer printouts to the Program Director and Contract Officer for review and approval.

PROGRAM DIRECTOR/ CONTRACT OFFICER

4. Review the computer printout received from the Contract Representatives to make sure there is full agreement on the budget balances established. Provide any required adjustments to the Contract Representatives.

CONTRACT REPRESENTATIVES

5. Review any adjustments provided and enter the corrections in the computer system, then file the reports and any revisions in the Contracts Administration Files.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-C-2.2
		DATE REVISED: 10-1-94	PAGE NO.: 1
SUBJECT:	CONTRACTS ACCOUNTING: CONTRACT BUDGETS Budget Monitoring		

PURPOSE OF PROCEDURE

The Tribe's ability to continue operations on a sound finance basis is dependent on managing its operations within the budget limits that have been established. These procedures provide for monitoring of the budget at both the program and Finance Office levels.

No expenditure or trade will be allowed where such an expenditure will cause the budget for the expended. Program Directors are responsible for ensuring this does not occur. In addition, the Finance Officer is responsible for ensuring this even is not exceeded even if budget balance is available. Close cooperation of the offices will must be required.

POLICY REFERENCE

A: Purchasing — Policies regarding purchases and budget balances are applicable to contract purchases.

C: Contracts Accounting — Requires continuing monitoring of expenditures to avoid exceeding of budget limits. Program Directors responsible for maintaining adequate budget controls through use of internal accounting records and reconciliation to Finance Office financial records.

FORMS TO BE USED

III-C-2.2a Financial Status Report, No. 269a

III-C-2.2b Federal Cash Transactions Report, No. 272

PROCESS FLOWCHART

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-C-2.2
		DATE REVISED: 10-1-94	PAGE NO.: 3
SUBJECT:	CONTRACTS ACCOUNTING: CONTRACT BUDGETS Budget Monitoring		

RESPONSIBILITY

PROCEDURE

MONITORING AT THE PROGRAM LEVEL

PROGRAM DIRECTOR

1. In order to avoid exceeding budget limits, set up program accounting records to keep track of actual costs compared to budget for each line item and in total for the contract.

    a. "Cuff Accounts" are a form of financial records that permit maintaining running budget balances. An account is established for each budget line item, and purchases and other obligations are recorded, and the budget balance for that line item is reduced, at the time orders are placed or the commitment is made. This form of control is the minimal that is required.

    b. More formal control of the budget is maintained in the Finance Office computer system. Monthly reports received from the Finance Office Contracts Representatives should be reconciled to the cuff accounts details to determine differences and to identify purchases that remain unpaid.

2. Before obligating costs necessary for operation of the program, determine whether costs are allowable and are provided for in the budget and ensure that all expenditures comply with purchasing, personnel, or other applicable Tribal policies and procedures. Running balances in the cuff accounts will show if budget is available before the purchase is made.

3. Computer reports provided by the Finance Office should be reviewed and compared to program accounting records to make sure both sets of records are in agreement.

    a. Compare the year-to-date actual expenditures against the year-to-date budget allocations at the end of each month to make sure the rate of spending is not exceeding approved budget for the same period.

    b. Conduct an analysis similar to the example provided in Procedure III-C-2.1, at a minimum at the end of each quarter. Discuss budget variances with the Contract Representative and Contract Officer to avoid end-of-year deficits.

    c. Prepare a Budget Report on a monthly basis and compare to the Financial Report prepared by the Contract Representative. Notify the Contract Representative of any differences.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-C-2.2
		DATE REVISED: 10-1-94	PAGE NO.: 4

SUBJECT:
CONTRACTS ACCOUNTING: CONTRACT BUDGETS
Budget Monitoring

RESPONSIBILITY   PROCEDURE

4. Submit the required documentation for claiming funding reimbursement, as specified in the contract, to the Contract Representatives within five days after the end of each month.

FINANCE OFFICE MONITORING OF EXPENDITURES

CONTRACT REPRESENTATIVES

1. At the end of each month, assemble all financial transactions processed for each program/contract/grant, and compare the details to postings shown on the financial system computer printouts for each program, which show actual expenditures compared to budget.

    a. Prepare any adjustments needed to correct the monthly postings and generate revised month-end financial reports from the system. If needed for clarification, these may be supplemented by manual reports and summaries that support the entries and balances shown on the financial reports.

    b. Provide a copy to the Program Directors and notify them of accounts where budget is close to being exceeded such that expenses may be cut where possible.

    c. As needed, assist the Program Directors in their review and reconciliation of program accounting records to the financial reports from the Finance Office.

2. Compare the year-to-date actual expenditures against the year-to-date budget allocations on a continuing basis in order to not allow any expense that would exceed budget.

    a. Report to the Finance Officer when the year-to-date actual expenditures will exceed or be substantially less than total budget amount.

    b. As needed, inform the Program Director of the report to the Finance Officer, and arrange for the Program Director to provide a plan of action to remove/avoid budget over-expenditure.

3. Prepare and submit Financial Status Reports as required by the funding agency. (Ref. III-C-2.2a Financial Status Report and III-C-2.2b Federal Cash Transaction Report.) Send a copy to the Program Directors and work with them to reconcile any differences reported.

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-C-2.2
		DATE REVISED: 10-1-94	PAGE NO.: 5

SUBJECT:	CONTRACTS ACCOUNTING: CONTRACT BUDGETS Budget Monitoring

RESPONSIBILITY   PROCEDURE

FINANCE OFFICE MONITORING OF CASH BALANCES

CONTRACT REPRESENTATIVES

1. Establish control sheets for each program to control amounts available from letters of credit, contract reimbursement balances, and cash in bank on a continuous basis.

   a. Deduct daily totals of checks written from cash balance controls in order to maintain running totals of cash available.

   b. Compare daily purchase requests to cash control totals and disallow any purchases that will overdraw cash balances, even if sufficient budget is available. Notify Finance Officer and Program Directors when this occurs.

   c. Monitor cash balances and request Letter of Credit drawdown or reimbursements on a timely basis to replenish cash balances before they become overdrawn. (See Procedures III-C-3.3 and III-C-3.4.)

   d. Post drawdowns and reimbursements to control sheets to permit ongoing monitoring of balances within contract limits.

2. On a weekly basis, compare control totals to amounts in computer listings to ensure computer records are being maintained current. Research and adjust postings to computer records if differences are discovered.

3. As an aid to cash and budget control, make sure that daily transactions are entered by the end of each day such that computer records provide current status of program budget and cash balances.

   a. Distribute reports showing current cash and budget no less frequently than weekly to Program Directors.

   b. Monitor check processing activity, comparing check totals to available balances. Withhold release of checks that will overdraw accounts.

THIS PAGE INTENTIONALLY LEFT BLANK

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-D-1.1
		DATE REVISED: 10-1-94	PAGE NO.: 1
	SUBJECT:	CREDIT: SHORT-TERM LOANS Processing of Applications	

PURPOSE OF PROCEDURE

The Short-Term Loan Program is established to provide loans to Tribal members who can secure the loan with expected lease income, which is collected for individuals by the Bureau of Indian Affairs. This procedure describes the procedures to be followed by the Credit Office to process applications.

POLICY REFERENCE

III-D: Credit — Authorizes the short-term loan program and establishes requirements for the processing of loan applications and approvals, and for the maintenance of loan records.

FORMS TO BE USED

III-D-1.1a, Short Term Fully Secured Lease Income Loan Application

III-D-1.1b, Short Term Loan Request Memo

III-D-1.1c, Short Term Loan Program Promissory Note

III-D-1.1d, Consumer Credit Cost Disclosure – Truth in Lending

III-D-1.1e, Disapproved Short-Term Loan Application

III-D-1.1f, Loan Card

Purchase Order (STL Program)

PROCESS FLOWCHART

PROGRAMS/ DEPARTMENTS	FINANCE OFFICE			TRIBAL OFFICERS
	ACCTS PAY/CONT REPS	CREDIT OFFICE	FINANCE OFFICER	

BORROWER

CREDIT STAFF

OBTAIN APPLICATION & SIGNATURE

APPLICANT

TRIBAL RECDS

BIA RECDS

PREPARE RESCH MEMO VALIDATION

EDUC OFC APPROVAL

FIN OFC APPROVAL

DENIAL MEMO
RESEARCH MEMO
APPLICATION

PREPARE DENIAL MEMO & LIST

NO

APPROVED?

YES

PROCESS FOR PAYMENT III-A-2.2

PREPARE PO FOR PAYMENT

PREP LOAN CARD & LN DOC PKT

LOAN DOC PKT

LOAN CARD

CHECK/

ASSEMBLE LN DOCS/ CHECK

PMT. INFO
SEE III-D-1.3

TO BORROWER:
CHECK
COPY OF LOAN PKT.

OBTAIN SIGNATURE DIST. CK

LOAN DOC PKT

TO BIA:
IIM FORMS

FOR USE IN TAGGING:
SEE III-D-1.2

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-D-1.1
		DATE REVISED: 10-1-94	PAGE NO.: 3

SUBJECT:

CREDIT: SHORT-TERM LOANS
Processing of Applications

<u>**RESPONSIBILITY**</u>   **PROCEDURE**

STANDARDS FOR QUALIFICATION

BORROWER

1. Applicants for short-term loans must be enrolled members of the Standing Rock Sioux Tribe. Applicants must have Standing Rock Sioux Tribe land lease income to be eligible for a loan.

2. The borrower must assign their per capita or other distribution of Tribal assets or their lease income as security for the loan.

3. The borrower must repay the loan on or before December 20th of the year in which the loan is made.

4. The borrower must state in writing the reasons a loan is needed. This is done on the Short-Term Fully Secured Lease Income Loan Application (Ref. III-D-1.1a).

5. The borrower must not be in a delinquent status with funds owed to the BIA, Tribal departments, or businesses.

6. The borrower must not have assigned their lease as security for debts with the Bureau of Indian Affairs (BIA), Tribal departments, or businesses.

7. The borrower must be of legal age.

PREPARATION OF THE APPLICATION

CREDIT STAFF

1. Assist the borrower in completing the loan application (Ref. III-D-1.1a), and obtain signatures of witnesses as necessary.

2. Place the loan application in a temporary file by applicant name, pending completion of the credit and collateral verification.

CREDIT/COLLATERAL VERIFICATION

CREDIT STAFF

1. Based on the loan application information and research of BIA and Tribal records, prepare a Research Memo (Ref. III-D-1.1b) and document the following items in the application file:

    From Tribal records obtain the following:

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-D-1.1
		DATE REVISED: 10-1-94	PAGE NO.: 4

SUBJECT:

CREDIT: SHORT-TERM LOANS
Processing of Applications

RESPONSIBILITY   PROCEDURE

- Existing assignments of lease income payments.

- Other distributions of Tribal assets.

- Assignments of wages.

- Tribal payroll deductions.

Obtain the following information from the BIA office:

- Range unit details.

- Amount of land rental income.

2.   Route the Research Memo to the Education Office and to the Finance Office to obtain certification on outstanding education loans and accounts receivable, and recommendations of approval or disapproval. Complete the Credit Office certification and recommendation on the form.

a.   If the recommended action by the parties is disapproval of the loan application, prepare a standard Disapproved Short Term Loan Application memo (Ref. III-D-1.1e), noting the reasons for the denial.

b.   Enter the information onto the List of Denials, and return the memo, the Research Memo, and the loan application to the borrower.

PROCESSING LOAN DISBURSEMENT

CREDIT STAFF   1.   If the loan is approved, prepare a Purchase Order (single page used for Short Term Loans only) and submit it to the Accounts Payable Section for preparation of a check, following normal procedures. (See III-A-2.2.)

2.   Prepare a Loan Card for each borrower (Ref. III-D-1.3a) and file the Loan Card by enrollment number. (See also III-D-1.3.)

3.   Prepare the loan document packet for each borrower. The packet, once completed, will include these legal documents which must be fully completed, signed, and approved:

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-D-1.1
		DATE REVISED: 10-1-94	PAGE NO.: 5

SUBJECT:

CREDIT: SHORT-TERM LOANS
Processing of Applications

RESPONSIBILITY   PROCEDURE

      a.   Short-term loan application (Ref. III-D-1.1a).

      b.   Research memo (routing sheet)(Ref. III-D-1.1b).

      c.   Promissory note (Ref. III-D-1.1c).

      d.   Truth-in-lending disclosure (Ref. III-D-1.1d).

4.   When the check is received and tagging of BIA records has been done (See III-D-1.2), the following items will be added to the applicant's file to support the release of funds and expected source of payments:

      a.   Purchase Order, green and pink copies.

      b.   Copy of check issued.

      c.   Copies of current Individual Indian Monies (IIM) forms filed with the BIA:

          •   BIA Form 5-4201, Individual Indian Accounts Application (Ref. III-D-1.2a),

          •   BIA Form BF-1411, Source Document for IIM, Date Change Notice (Ref. III-D-1.2b).

5.   Obtain the borrowers' signature on all loan documents and release the check to them. File the loan document packet by name.

6.   Submit the signed BIA forms to the BIA for update of the BIA files and to obtain BIA signatures. (See III-D-1.2.) When the forms are returned, file them by enrollment number for use in tagging the IIM accounts.

THIS PAGE INTENTIONALLY LEFT BLANK

FORM TITLE AND DESCRIPTION

TITLE: Short-Term Fully-Secured Lease Income Loan Application

DESCRIPTION: Single-part form used by borrowers to apply for short-term loan, and authorizing research of income for eligibility.

PARTS OF FORM AND DISTRIBUTION

Original - Retained in Credit Office borrower's files if the loan is approved. Returned to the applicant if the loan is denied.

Photocopy - To borrower if loan is approved.

PREPARATION OF FORM

WHEN TO USE Used to apply for a short term loan.

PREPARED BY Borrower with assistance of Credit staff.

SIGNED BY Borrower and witnesses.

APPROVALS REQUIRED

1. Application is approved through the loan application review process.

STANDING ROCK SIOUX TRIBE
SHORT TERM LOAN PROGRAM

SHORT TERM FULLY SECURED
LEASE INCOME LOAN APPLICATION   AMOUNT OF LOAN____*(1)*____

The undersigned, hereafter called I, applied for a loan in the amount of $____*(2)*____for the purpose indicated below, in the amount of which will be advanced to me by check. I WILL REPAY THE LOAN ON OR BEFORE SEPTEMBER 1ST IN THE YEAR THE LOAN IS RECEIVED, WITH INTEREST, AT THE CURRENT RATE OF INTEREST PER ANNUM, AND WILL EXECUTE A PROMISSORY NOTE AS EVIDENCE OF THE INDEBTEDNESS. SHOULD I NOT VOLUNTARILY REPAY THE LOAN PLUS INTEREST, AND FINANCE CHARGE, ON THE DATE, AND THE LOAN BECOMES DELINQUENT, I HEREBY GRANT TO THE SUPERINTENDENT, STANDING ROCK AGENCY, FULL RIGHT POWER AND AUTHORITY TO DEMAND COLLECT SUE OR RECEIPT FOR ANY INCOME FROM TRUST LAND AND TO APPLY SUCH INCOME OR ANY FUNDS FROM ANY SOURCE (RANGE UNIT LEASES, FARM PASTURES LEASES AND TRANSFERS) IN MY ACCOUNT AND APPLY TO MY INDEBTEDNESS TO THE STANDING ROCK SIOUX TRIBE. I hereby appoint the superintendent as my attorney to execute such leases on my trust land in which I now have or may in the future acquire an interest, as the attorney may find necessary to facilitate repayment of this loan. I hereby give the attorney power to do everything necessary in the making of such leases as fully as I could do and here by ratify all that the attorney shall lawfully do or cause to be done under this authority. I understand and agree that in the case of my death, the assignment of income and power to lease given here within shall constitute a claim against trust funds and income superior to that of my heirs. I understand that Social Services will be notified of all Short Term Loans made.

PURPOSE OF LOAN:____*(3)*_____

_____

_____

_____*(7)*_____   _____*(4)*_____
WITNESSESS NAME   ENROLLMENT NUMBER - ACCOUNT NUMBER

                                             _____*(5)*_____
WITNESSESS ADDRESS   APPLICANT

                                             _____*(6)*_____
WITNESSESS NAME   BOX OR STREET ADDRESS

_____   _____
WITNESSESS ADDRESS   CITY, STATE AND ZIP CODE

PRIVACY STATEMENT

I, Hereby, authorize any and all persons involved directly and/or indirectly in the selection process to research personal income (BIA-Social Services, BIA-Branch of Credit, BIA-Finance, Etc.) To determine my eligibility for a Tribal Short Term Loan.   *(8)*

_____   _____
DATE   APPLICANT SIGNATURE

	DATE ISSUED:	PROCEDURE NO.:
STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	5-18-83	III-D-1.1
	DATE REVISED:	PAGE NO.:
	10-1-94	9

SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-D-1.1a
Short-Term Fully-Secured Lease Income Loan Application

SPACE #	INFORMATION REQUESTED	DESCRIPTION
1	Amount of Loan_____	Enter amount of loan.
2	$_____ for the...	Enter amount of loan in the text. This describes the responsibility of the applicant and the security for the loan.
3	Purpose of Loan:	State purpose for which loan is being requested.
4	Enrollment Number - Account Number	Enter account number or enrollment number of applicant.
5	Applicant (Signature)	Signature of applicant.
6	Applicant Address	Address of applicant.
7	Witness Name/Address	Name and address of any witnesses. Two witnesses are required to sign.
8	Privacy Statement	Date and signature of applicant to authorize the Credit Officer to investigate the applicant's financial income eligibility.

THIS PAGE INTENTIONALLY LEFT BLANK

SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-D-1.1b
Short-Term Loan Research Memo

FORM TITLE AND DESCRIPTION

TITLE: Short-Term Loan Research Memo

DESCRIPTION: Single part form used to document income and credit research and action taken on loan application for short-term loan.

PARTS OF FORM AND DISTRIBUTION

Original: Retained in Credit Office borrower's file if the loan is approved. Returned to the applicant if the loan is denied.

Photocopy: To borrower if loan is approved.

PREPARATION OF FORM

WHEN TO USE: When application is received for short-term loan, use the memo to document collateral and income and to obtain credit approval from Finance Office and Education Office.

PREPARED BY: Credit Officer

SIGNED BY: Finance Officer, Education Officer, Credit Officer to denote recommendation on approval/disapproval of loan application.

APPROVALS REQUIRED

1. Approvals of the loan are made through the loan application review process.

SUBJECT:	FORM INSTRUCTIONS: FORM NO. III-D-1.1b Short-Term Loan Research Memo

STANDING ROCK SIOUX TRIBE
SHORT TERM LOAN
RESEARCH MEMO

DATE _____(1)_____   APPROVED _____(3)_____

VENDOR# _____(2)_____   DENIED _____

To: Branch of Accounts Receivable/Education/Credit

From: Tribal Short Term Loan Program

Subject: Short Term Loan Application

Name_____(4)_____Account#_____

Has applied for a Short Term Loan in the Amount of $_____(5)_____

Range Unit_____(6)_____

Farm Lease_____(7)_____   Delinquent Loan_____(8)_____

Action of Accounts Receivable: (9)

Applicant_____Has a Accounts Receivable Loan/Recommended for Approval of Loan.

_____Does not have an Accounts Receivable Loan at this time.

_____Has a Accounts Receivable Loan/Recommended Disapproval of Loan.

_____(10)_____
Finance Officer   Date

Action of Branch of Education: (11)

Applicant_____Has a Education Loan/Recommended for Approval of Loan.

_____Does not have an Education Loan at this time.

_____Has a Education Loan/Recommended Disapproval of Loan.

_____(12)_____
Education Officer   Date

Action of Branch of Credit: (13)

Applicant_____Has a Revolving Credit Loan/Recommended for Approval of Loan.

_____Does not have an Revolving Credit Loan.

_____Has a Revolving Credit Loan/Recommended Disapproval of Loan.

_____(14)_____
Credit Officer   Date

	STANDING ROCK SIOUX TRIBE FINANCIAL MANAGEMENT PROCEDURES	DATE ISSUED: 5-18-83	PROCEDURE NO.: III-D-1.1
		DATE REVISED: 10-1-94	PAGE NO.: 13

SUBJECT:

FORM INSTRUCTIONS: FORM NO. III-D-1.1b
Short-Term Loan Research Memo

SPACE #	INFORMATION REQUESTED	DESCRIPTION
1	Date	The date the research on the applicant is compiled.
2	Vendor Number	The number given each applicant to track loan payments on the accounting system.
3	Approved/Denied	Approved or denied is checked by the Credit Officer after research is completed.
4	Name/Account Number	Name of applicant and their enrollment number.
5	(Amount) $_____	Amount of loan for which the applicant has applied.
6	Range Unit	Enter amount of income being received from lease of land for grazing.
7	Farm Lease	Enter amount of income being received from lease of land for farming.
8	Delinquent Loan	Enter the amount still owed by the applicant on prior loans. (This will be deducted from the proceeds of any new loan.)
9	Action of Accounts Receivable	Recommendation made by Finance Officer.
10	Finance Officer	Finance Officer signature and date.
11	Action of Branch of Education	Recommendation made by Education Officer.
12	Education Officer	Education Officer signature and date.
13	Action of Branch of Credit	Recommendation by Credit Officer.
14	Credit Officer	Credit Officer signature and date.

THIS PAGE INTENTIONALLY LEFT BLANK