

We Ask...

Do you preserve, protect, and manage all fiduciary trust records created and/or maintained by the Tribe during management of trust programs? (25 CFR §1000.355(d)(7); Funding Agreement - Trust Records Management)

If yes, please explain.

If no, please explain.

Are key duties and responsibilities divided or segregated among different people to reduce the risk of error, waste, or fraud, i.e., conflicts of interest, no one person is allowed to control all key aspects of a transaction? (25 CFR §1000.355(d)(7))

If yes, upload the Tribe's policy or desk operating procedures.

If no, please explain.

Do tribal employees have access to Trust Asset & Accounting Management System (TAAMS) at the Tribe's location for this particular program?

If no, please explain how the Tribe determines land ownership.

Do you maintain originals/copies of all processed/approved documents? (25 CFR §1000.355(d)(7))

If no, please explain.

Do you utilize Bureau of Indian Affairs (BIA) handbooks for policies & procedures in managing this function/program? (25 CFR §1000.355(d)(7))

If no, has the Tribe developed its own policies and procedures? If yes, please upload Tribe's policies and procedures.

Are trust transactions submitted to the Land, Title, & Records Office (LTRO) to be recorded? (25 CFR §150.6)

If yes, does the Tribe or the BIA send trust transactions to the LTRO?

Do you utilize an internal control to help ensure accuracy in the processing of trust transactions? (e.g. policy, checklist, desk operating procedures) If yes, please upload what is utilized. (25 CFR §1000.355(d)(7))

If no, please explain how the Tribe ensures accuracy in the processing of trust transactions.

Has an agricultural resource management and monitoring plan (ARMMP) been developed? If yes, please upload top page, table of contents and signature page. (25 CFR §162.201)

Is there a policy and/or procedure that restricts trust records so that only authorized personnel have access to them? If yes, upload a copy. (25 CFR §1000.355(d)(7))

If yes, upload a copy.

If no, please explain

Do you have a policy that establishes the timeframes for the processing of trust transactions? If yes, upload a copy. (25 CFR §1000.355(d)(7))

If no, please explain.

Are you aware of any instances of fraud, waste or abuse affecting trust assets/programs?

If yes, please explain these instances.

Do you have an approved National Environmental Policy Act (NEPA) document or decision document for each trust transaction (Environmental review)? (25 CFR §162.339 and 162.340(b))

If no, please explain.

Is Secretarial approval obtained for all trust transactions? (25 CFR §163.20)

If no, under what authority are the trust transaction approved. Upload supporting documentation (e.g. Hearst Act)

<p>If no, please explain and provide document of the authorization to approve grazing permits. (Permit could be authorized by a charter approved by BIA under 25 USC §477 or BIA approval is not required under other applicable federal law (25 CFR §166.203)</p>
<p>If yes, is BIA approval obtained on the permit before the permittee has taken possession or used the land? (25 CFR §166.212)</p>
<p>Do you maintain a log to document every transaction that affects land title? If yes, please upload log of approved transactions within scope of review. (25 CFR §1000.355(d)(7))</p>
<p>If yes, please upload a log of approved transactions within scope of review.</p>
<p>Does the Tribe have a policy that addresses instances of trespass? If yes, please upload policy. (25 CFR §1000.355(d)(7))</p>
<p>If no, explain what the Tribes does in instances of trespass. (25 CFR §162.023)</p>
<p>Have you deviated from the ARMMP? (25 CFR §1000.355(d)(7))</p>
<p>If yes, how are deviations from the ARMMP documented? Please explain and upload support. (25 CFR §1000.355(d)(7))</p>
<p>Does tribal staff send out notifications to direct pay lessee(s) to make payment(s) to the lockbox instead of the decedent? (25 CFR §§162.226 (c)(1)</p>
<p>If no, please explain.</p>

Have there been any lease violations? (25 CFR §162.251)

If yes, please explain the violation(s) and the action taken.
(25 CFR §162.251)

If yes, if lease violations were not corrected within 30 days, did management cancel the permit/lease, or issue an order of cessation of operations? (25 CFR §§211.54 and 212.54)

If no, please explain.

Is a Fair Market Value Appraisal or waiver utilized for every transaction? (25 CFR §162.211)

If no, please explain.

Is a bond collected on all leases? (25 CFR §162.234 & 25 CFR §162.235)

If no, please explain.

Do you maintain a log to document every transaction? If yes, please upload a log of approved transactions within scope of review.
(25 CFR §1000.355(d)(7))

Do you maintain a log to document every transaction that generates trust income? (e.g. agriculture leases/permits)
(25 CFR §1000.355(d)(7))

Do you maintain a log to document every transaction that encumbers trust land?
(25 CFR §1000.355(d)(7))

Are Trust records restricted so that only authorized personnel have access to them? (25 CFR §1000.355(d)(7))

TABLE 2.1 INTERNAL CONTROL QUESTIONS

So that we can...	Applicable Programs
<p>This question is asked to determine and assess the internal controls of compacting tribes to ensure they are preserving, protecting, and managing all fiduciary trust records created and/or maintained by the Tribe, which is also a requirement stated in their funding agreements.</p>	<p>Acquisitions & Disposals, Agriculture, Appraisals, Business Leases, Beneficiary Processes Program, Grazing, Forestry, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Sand & Gravel, Supervised Accounts, ROW</p>
<p>This question is asked to determine and assess the internal controls of how the tribes preserve, protect, and manage all fiduciary trust records created and/or maintained by the tribes during management of trust programs which is a requirement stated in their funding agreements.</p>	<p>Acquisitions & Disposals, Agriculture, Appraisals, Business Leases, Beneficiary Processes Program, Grazing, Forestry, Land, Title, & Records Office, Oil & Gas, Residential Leases, Sand & Gravel, Supervised Accounts, ROW</p>
<p>This question is asked to determine and assess what the tribe does to preserve protect, and manage all fiduciary trust records created and/or maintained by the Tribe during management of trust programs.</p>	<p>Appraisals, Probate</p>
<p>This question is asked to determine and assess the internal controls of compacting tribes to ensure that key duties and responsibilities are divided or segregated among different people to reduce the risk of error, waste, or fraud.</p>	<p>Acquisitions & Disposals, Agriculture, Appraisals, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, ROW, Sand & Gravel, Supervised Accounts, Trust Management, Beneficiary Processes Program</p>
<p>This question is asked to determine and assess the internal controls of compacting tribes to ensure that key duties and responsibilities are divided or segregated among different people to reduce the risk of error, waste, or fraud.</p>	<p>Acquisitions & Disposals, Ag, Forestry, Grazing, LTRO, Oil & Gas, Probate, S&G</p>
<p>This question is asked to determine and assess the internal controls of compacting tribes to ensure that key duties and responsibilities are divided or segregated among different people to reduce the risk of error, waste, or fraud.</p>	<p>Acquisitions & Disposals, Ag, BPP, Forestry, Grazing, LTRO, Oil & Gas, Probate, RL, ROW, S&G, Supervised Accounts</p>
<p>This question is asked to determine if tribes have access to TAAMS. Tribes who have access to TAAMS usually keep better records of transactions and have access to more information than tribes who do not. This also assists the auditor in determining if the tribe is familiar with the transaction process and if they take any part in inputting information in TAAMS.</p>	<p>Acquisitions & Disposals, Agriculture, Appraisals, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Rights of Way, Sand & Gravel</p>
<p>This question is asked to determine and assess the internal controls of how the tribe determines and verifies land ownership of transactions. Land ownership is usually generated and verified by a Title Status Report (TSR) in TAAMS. If the Tribe does not have access to TAAMS to generate a TSR or does not have a TSR generated, the auditor needs to determine how land ownership is correctly determined.</p>	<p>Acquisitions & Disposals, Agriculture, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Oil & Gas, Probate, Residential Leases, Rights of Way, Sand & Gravel</p>

<p>This question is asked to determine and assess the internal controls if the compacting tribe maintains originals and/or copies of all processed/approved fiduciary trust records.</p>	<p>Acquisitions & Disposals, Agriculture, Appraisals, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Residential Leases, Rights of Way, Sand & Gravel, Supervised Accounts</p>
<p>This question is asked to determine and assess the instances when the compacting tribe does maintain originals and/or copies of all processed/approved fiduciary trust records.</p>	<p>Acquisitions & Disposals, Agriculture, Appraisals, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Residential Leases, Rights of Way, Sand & Gravel, Supervised Accounts</p>
<p>This question is asked to determine if the compacting tribe uses BIA handbooks as policies and procedures in managing a particular function/program. If the compacting tribe uses BIA handbooks, this helps the auditor identify the internal controls the compacting tribe is using.</p>	<p>Acquisitions & Disposals, Agriculture, Appraisals, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Rights of Way, Sand & Gravel, Supervised Accounts, Wildland Fire</p>
<p>This question is asked to determine if the compacting tribe developed its own policies and procedures and for the compacting tribe to provide them. This assists the auditor identify the internal controls the compacting tribe is using. The auditor will also determine and assist if no internal controls are used to manage a function/program if the compacting tribe has not developed its own policies and procedures.</p>	<p>Grazing, Probate, Rights of Way, Acquisitions & Disposals, Agriculture, Appraisals, Beneficiary Processes Program, Business Leases, Forestry, Land, Title, & Records Office, Oil & Gas, Residential Leases, Sand & Gravel, Supervised Accounts, Wildland Fire</p>
<p>This question is asked to determine and assess if the compacting tribe submits trust transactions to the LTRO. All transactions should be submitted to LTRO for recordation as required by 25 CFR §150.6.</p>	<p>Acquisitions & Disposals, Agriculture, Business Leases, Forestry, Grazing, Oil & Gas, Residential Leases, Rights of Way, Sand & Gravel, Appraisals</p>
<p>This question is asked to determine and assess which party submits the trust transactions to the BIA. This information is important to determine which party is responsible for instances when trust transactions are submitted to LTRO untimely.</p>	<p>Forestry, Rights of Way, Acquisitions & Disposals, Agriculture, Business Leases, Grazing, Oil & Gas, Residential Leases, Sand & Gravel</p>
<p>This question is asked to determine and assess whether the tribe has internal controls implemented for processing transactions.</p>	<p>Rights of Way, Acquisitions & Disposals, Agriculture, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Oil & Gas, Probate, Residential Leases, Sand & Gravel, Supervised Accounts, Land, Title, & Records Office</p>
<p>This question is asked to determine and assess how the compacting tribe ensures accuracy in the processing of trust transactions without implemented internal controls.</p>	<p>Acquisitions & Disposals, Agriculture, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Rights of Way, Sand & Gravel, Supervised Accounts</p>
<p>This question is asked to determine and assess if a compacting tribe has an ARMMP and to provide an upload to verify that the compacting tribe has an ARMMP which is required per 25 CFR §162.201 and 25 CFR §166.311.</p>	<p>Agriculture & Grazing</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are properly maintained and only authorized personnel have access to them.</p>	<p>Beneficiary Processes Program, Acquisitions & Disposals, Agriculture, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Rights of Way, Sand & Gravel</p>

<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are properly maintained and only authorized personnel have access to them.</p>	<p>Beneficiary Processes Program</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are properly maintained and only authorized personnel have access to them.</p>	<p>Beneficiary Processes Program</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that trust transactions are processed in a reasonable amount of time.</p>	<p>Forestry, Rights of Way, Acquisitions & Disposals, Agriculture, Business Leases, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Sand & Gravel, Supervised Accounts, Beneficiary Processes Program</p>
<p>This question is asked to determine and assess the reason the compacting tribe does not have a policy to establish timeframes for the processing of transactions.</p>	<p>Forestry, Rights of Way, Acquisitions & Disposals, Agriculture, Business Leases, Grazing, Oil & Gas, Probate, Residential Leases, Sand & Gravel, Supervised Accounts, Beneficiary Processes Program</p>
<p>This question is asked to determine and assess any instances of fraud, waste, or abuse that are relevant or may affect compacted trust activities.</p>	<p>IT, Acquisitions & Disposals, Agriculture, Appraisals, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Rights of Way, Sand & Gravel, Supervised Accounts, Trust Management, Wildland Fire</p>
<p>This question is asked to determine and assess any instances of fraud, waste, or abuse that are relevant or may affect compacted trust activities.</p>	<p>IT, Acquisitions & Disposals, Agriculture, Appraisals, Beneficiary Processes Program, Business Leases, Forestry, Grazing, Land, Title, & Records Office, Oil & Gas, Probate, Residential Leases, Rights of Way, Sand & Gravel, Supervised Accounts, Trust Management, Wildland Fire</p>
<p>This question is asked to determine and assess if a NEPA document is approved for each trust transactions as required by 25 CFR §162.339, 25 CFR §162.213(c), 25 CFR 162.340(b), 25 CFR §162.438, 25 CFR §162.439, 25 CFR §163.34, 25 CFR §166.313, 25 CFR §169.102(8), 25 CFR §211.7 and §212.7</p>	<p>Residential Leases, Acquisitions & Disposals, Business Leases, Forestry, Grazing, Rights of Way, Oil & Gas, Sand & Gravel, Agriculture</p>
<p>This question is asked to determine and assess if a NEPA document is approved for each trust transactions as required by 25 CFR §162.339, 25 CFR §162.213(c), 25 CFR 162.340(b), 25 CFR §162.438, 25 CFR §162.439, 25 CFR §163.34, 25 CFR §166.313, 25 CFR §169.102(8), 25 CFR §211.7 and §212.7</p>	<p>Oil & Gas and Sand & Gravel</p>
<p>This question is asked to determine and assess if all trust transactions are approved by the Secretary as required by 25 CFR §162.215, 25 CFR §163.20, (25 CFR §1000.355(d)(7), 25 CFR §211.4, 25 CFR §162.340, 25 CFR §163.20, 25 CFR §163.438, 25 CFR §166.203, 25 CFR §169.123(b)(2), 25 CFR §211.20(a), and 25 CFR §212.20(c)).</p>	<p>Supervised Accounts, Agriculture, Residential Leases, Acquisitions & Disposals, Forestry, Business Leases, Grazing, Rights of Way, Sand & Gravel, Oil & Gas</p>
<p>This question is asked to determine and assess the compacting tribe's explanation of the approval of trust transactions without Secretarial approval.</p>	<p>Forestry, Business Leases, Acquisitions & Disposals, Oil & Gas, Sand & Gravel, Supervised Accounts, Residential Leases, Agriculture, Rights of Way</p>

<p>This question is asked to determine and assess the compacting tribe's explanation of the approval of trust transactions without Secretarial approval.</p>	<p>Grazing</p>
<p>This question is asked to determine and assess the compacting tribe's explanation of the approval of trust transactions without Secretarial approval.</p>	<p>Grazing</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that adequate tracking of trust transactions are performed.</p>	<p>Land, Title, & Records Office, Acquisitions & Disposals</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that adequate tracking of trust transactions are performed.</p>	<p>Acquisitions & Disposals, Ag, Appraisals, Forestry, Grazing, LTRO, O&G, Probate, RL, ROW, S&G, Supervised Accounts</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure policies and procedures exist and are utilized for instances of trespass.</p>	<p>Forestry, Agriculture, Grazing</p>
<p>This question is asked to determine and assess the actions taken by the compacting tribe when a trespass occurs without written policies and procedures and determine if they are adequate as per 25 CFR §162.02325 and CFR §166.800.</p>	<p>Forestry, Agriculture, Grazing</p>
<p>This question is asked to determine and assess whether the compacting tribe deviated from the ARMMP. This question will assist the auditor to identify deviations from the ARMMP and to determine whether these deviations are appropriate and have been approved</p>	<p>Agriculture, Grazing</p>
<p>This question is asked to determine and assess the documentation of deviations from the ARMMP and to determine whether these deviations have been carried out appropriately.</p>	<p>Agriculture, Grazing</p>
<p>This question is asked to determine and assess whether the compacting tribe sends notifications to direct pay lessees to make payments to the lockbox instead decedents who have leases or rights-of-way as required by 25 CFR §§162.226 (c)(1), 25 CFR §§162.324 (c)(5)(ii), 25 CFR §§162.424 (c)(5)(ii), 25 CFR §§166.413 (c)(1), and 25 CFR §§169.116 (c)(5)(ii)</p>	<p>Agriculture, Residential Leases, Business Leases, Grazing, Rights of Way</p>
<p>This question is asked to determine and assess what the compacting tribe does in instances in which decedents with leases or rights-of-ways do with direct-pay lessee payments. If lessees continue to pay by direct-pay, there is a risk of the decedent not receiving the payments and any payments will not be distributed to heirs if payments are sent to the lockbox.</p>	<p>Agriculture, Residential Leases, Business Leases, Rights of Way</p>

<p>This question is asked to determine and assess if there are any lease violations during the evaluation period and to ensure that if lease violations exists, the compacting tribe followed 25 CFR for address these violations correctly as required by 25 CFR §162.251, 25 CFR §162.365, 25 CFR §162.465, 25 CFR §166.703, 25 CFR §211.55 and §212.55.</p>	<p>Agriculture, Residential Leases, Business Leases, Grazing, Oil & Gas, Sand & Gravel</p>
<p>This question is asked to determine and assess the violations and the actions taken for these violations or if no action was taken. This will assist the auditor to determine if the compacting tribe performed the correct actions to address the violations as required by 25 CFR §162.251, 25 CFR §162.365, 25 CFR §162.465, 25 CFR §166.703, 25 CFR §211.55 and §212.55.</p>	<p>Residential Leases, Agriculture, Business Leases, Grazing</p>
<p>This question is asked to determine and assess the violations and the actions taken for these violations or if no action was taken. This will assist the auditor to determine if the compacting tribe performed the correct actions to address the violations as required by 25 CFR §162.251, 25 CFR §162.365, 25 CFR §162.465, 25 CFR §166.703, 25 CFR §211.55 and §212.55.</p>	<p>Oil & Gas and Sand & Gravel</p>
<p>This question is asked to determine and assess the violations and the actions taken for these violations or if no action was taken. This will assist the auditor to determine if the compacting tribe performed the correct actions to address the violations as required by 25 CFR §162.251, 25 CFR §162.365, 25 CFR §162.465, 25 CFR §166.703, 25 CFR §211.55 and §212.55.</p>	<p>Oil & Gas and Sand & Gravel</p>
<p>This question is asked to determine and assess whether the compacting tribe is obtaining an appraisal to determine Fair Market Value or obtain a waiver for each trust transaction as required by 25 CFR §162.211, 25 CFR §162.322, 25 CFR §162.421, 25 CFR §169.114.</p>	<p>Agriculture, Residential Leases, Business Leases, Rights of Way</p>
<p>This question is asked to determine and assess what the compacting tribe does when they do not obtain an appraisal to determine Fair Market Value or obtain a waiver.</p>	<p>Agriculture, Residential Leases, Business Leases, Rights of Way</p>
<p>This question is asked to determine and assess if the compacting tribe ensures that bonds are collected on all leases as required by 25 CFR §162.234, CFR §162.235, 25 CFR §162.434, 25 CFR §166.600, 25 CFR §211.24, and §212.24.</p>	<p>Agriculture, Business Leases, Grazing, Sand & Gravel</p>
<p>This question is asked to determine and assess why the compacting tribe does not collect bonds on all leases.</p>	<p>Agriculture, Business Leases, Grazing, Sand & Gravel</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that adequate tracking of trust transactions are performed.</p>	<p>Probate, Supervised Accounts, Appraisals</p>

<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that adequate tracking of trust transactions are performed.</p>	<p>Ag, Forestry, Grazing, O&G, S&G</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that adequate tracking of trust transactions are performed.</p>	<p>Business Leases, Residential Leases, Rights-of-Way</p>
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that adequate tracking of trust transactions are performed.</p>	<p>Supervised Accounts</p>

TABLE 2.1 A&D

	We Ask...	So that we can...
13	Do you require an application for all conveyances? (25 CFR §152.23)	This question is asked to determine and assess if the compacting tribe ensures an application is completed with a conveyance as required by 25 CFR §152.23.
14	Is an appraisal or waiver obtained for each proposed sale, gift conveyance, or exchange? (25 CFR §152.24)	This question is asked to determine and assess whether the compacting tribe is obtaining an appraisal to determine Fair Market Value or obtain a waiver for each trust transaction as required by 25 CFR §152.24.
14a	If no, please explain.	This question is asked to determine and assess what the compacting tribe does when they do not obtain an appraisal to determine Fair Market Value or obtain a waiver.

TABLE 2.1 AGRICULTURE

	Program	We Ask...	So that we can...
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This program does not have program specific questions.

TABLE 2.1 APPRAISALS

	We Ask...	So that we can...
11	Does the Tribe have access to Office of Appraisal Services Information System (OASIS) at the Tribe's location? (25 CFR §1000.355(d)(7))	This question is asked to determine if the compacting tribe has access to OASIS. This will assist the auditor in determining how much information the compacting tribe has access to. Tribes who have access to OASIS track appraisals more accurately and efficiently.
12	Does the Tribe submit the Appraisal Log to the Office of the Special Trustee - Office of Appraisal Services (OST-OAS), no later than October 15th of each year? (25 CFR §1000.355(d)(7) and MOU)	This question is asked to determine and assess if the compacting tribe submits an Appraisal Log to OST-OAS as required by the MOU for Real Estate Appraisal Services.
12a	If no, please explain.	This question is asked to determine and assess the reason the compacting tribe did not submit an Appraisal Log to OST-OAS as required by the MOU for Real Estate Appraisal Services.
13	Are all completed appraisals submitted for review and approval to OST-OAS? (25 CFR §1000.355(d)(7) and MOU)	This question is asked to determine and assess that the compacting tribe submitted all appraisals for review and approval to OST-OAS as required by the MOU for Real Estate Appraisal Services.
13a	If no, please explain.	This question is asked to determine and assess the reason the compacting tribe did not submit all completed appraisals to OST-OAS for review and approval.
14	Does the Tribe ensure the disclosure of the appraisal or the resulting data are limited to the client or the intended users, as stated within the appraisal? (25 CFR §1000.355(d)(7) and MOU)	This question is asked to determine and assess if the compacting tribe ensures the disclosure and/or resulting data is limited to the client and/or intended users as stated within the appraisal and MOU for Real Estate Appraisal Services.

TABLE 2.1 E

	We Ask...
2	Does the Tribe record all beneficiary contacts such as walk-ins, faxes, mail, and phone calls and documenting them in Service Manager? (BPP MOU Section III.B.3)
2a	If no, please explain.
11	Where the Tribe is processing Disbursement requests, do they ensure all required documentation is forwarded to an OST Official / Fiduciary Trust Officer (FTO) for approval and processing?
11a	If no, please explain.
12	Do you ensure thresholds for approval authority on disbursements are met (i.e., \$10,000 for IIM Account Technicians, \$100,000 for Trust Accountants and up to \$1,000,00 by FTO)?
13	Does the Tribe maintain a manual/electronic Routine File Maintenance (RFM) log to track transactions submitted for processing to OST Trust Services, other than the Control Log in Sharepoint?
14	Are all RFM transactions entered in Service Manager?
15	Are receipts that have been rejected and are appearing on the "Reject Log", resubmitted timely? (25 CFR §1000.355(d)(7) and MOU)
15a	If no, please explain.
16	Does the Beneficiary Process Program (BPP) Tribal employee receive payments, in cash or check, for any Trust transactions? (25 CFR §1000.355(d)(7) and MOU)
16a	If yes, please explain process.

So that we can...

This question is asked to determine and assess if the compacting tribe records all forms of contact into the Service Manager as required by the MOU for BPP.

This question is asked to determine and assess the reason the compacting tribe does not record all forms of contact into the Service Manager as required by the MOU for BPP.

This question is asked to determine and assess the internal controls of the compacting tribe to ensure all required documentation is forwarded to an OST Official/FTO for approval and processing.

This question is asked to determine and assess the reason the compacting tribe does not ensure all required documentation is forwarded to an OST Official/FTO for approval and processing.

This question is asked to determine and assess the internal controls of a compacting tribe to ensure thresholds for approval authority on disbursements are met. This ensures that disbursements with higher amounts are analyzed with more scrutiny and expertise than lower amounts

This question is asked to determine and assess internal controls of a compacting tribe to inquiring about the existence of a RFM to log and track transactions submitted for processing. Logging and tracking transactions ensure that all transactions are accounted for and can be reconciled.

This question is asked to determine and assess the internal controls of a compacting tribe by ensuring that all RFM transactions are entered in the Service Manager to account for all changes for accountability.

This question is asked to determine and assess the internal controls of a compacting tribe by ensuring that all rejected receipts are resubmitted in a timely manner as required by the MOU for BPP.

This question is asked to determine and assess the reason the compacting tribe does not resubmit rejected receipts in a timely manner.

This question is asked to determine if the compacting tribe receives payments in cash or checks for any trust transactions.

The question is asked if the compacting tribe answers yes to the previous question and asks for the tribe to explain the process of receiving cash or checks for trust transactions. This question assists the auditor in determining if the compacting tribe is handling cash or check payments appropriately as required by the MOU for BPP.

TABLE 2.1 BUSINESS

Program	We Ask...
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This program does not have program-specific questions.

SS LEASES

So that we can...

TABLE 2.1 FORI

	We Ask...
13	Does the Tribe have a Forest Management Plan (FMP)? If yes, please upload cover page, table of contents and signature page. (25 CFR §163.11)
13b	If no, please explain.
14	Are sales based on an approved Forest Management Plan (FMP)? (25 CFR §163.11)
14a	If no, please explain.

ESTRY

So that we can...

This question is asked to determine and assess if the compacting tribe has a Forest Management Plan as required by 25 CFR §163.11.

This question is asked to determine and assess the reason the compacting tribe does not have a Forest Management Plan. This will assist the auditor in determining if a finding should be noted if an acceptable explanation is not provided.

This question is asked to determine and assess if forest sales are based on an approved Forest Management Plan as required by 25 CFR §163.11.

The question is asked to determine and assess the reason sales are not based on an approved FMP. This will assist the auditor in determining if a finding is noted if an acceptable explanation is not provided.

TABLE 2.1 GRAZING

	We Ask...	So that we can...
19	Is a conservation plan developed for each permit with the permittee and approved by the BIA prior to issuance of the permit? (25 CFR §166.312)	This question is asked to determine and assess whether the compacting tribe ensures conservation plans are developed for each grazing permit with the permittee and approved by the BIA prior to issuance of the permit as required by 25 CFR §166.312.

TABLE 2.1 IT

	We Ask...	So that we can...
1	Is system access reviewed at least annually, by a supervisor or manager, to ensure users only have access to the systems, applications, and information they need to perform their duties? (25 CFR §1000.355(d)(7))	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by reviewing system access periodically to ensure users only have access to systems, applications, and information they need to perform their duties.
2	Is individual authentication required to access the system (examples: username and password, two-factor authentication, bio-metrics)? (25 CFR §1000.355(d)(7))	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by requiring individual authentication to access the system.
3	Are shared/group accounts allowed? (25 CFR §1000.355(d)(7))	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensure that there are no shared/group accounts.
4	Are there policies and procedures documented for access control identification and authentication that can be made available? (If so, request a copy) (25 CFR §1000.355(d)(7))	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that there are policies and procedures for access control identification and authentication.
4a	If yes, how does the Tribe verify that the policies and procedures are being followed related to access control, identification and authentication? (25 CFR §1000.355(d)(7))	This question is asked to determine and assess the internal controls of the compacting tribe to verify if and how policies and procedures are being followed.
5	Does the Tribe collect and review the audit logs for these security solutions on a regular basis? Are the logs for these devices reviewed?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that the tribe collects and reviews audit logs on a regular basis.
6	Is a current hardware and software inventory maintained on the system? (examples: anti-virus software, firewalls, intrusion detection devices/software, encryption)?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that current hardware and software inventory is maintained.
7	Are there procedures for decommissioning equipment and sanitizing media? If yes, please upload.	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that procedures for decommissioning equipment and sanitizing media exist to prevent disclosing fiduciary trust records.

8	What system hardening/security configuration guides are followed for operating systems and network devices? (i.e., Stig, Baseline, Secure Configurations)	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that system hardening/security configuration guides exist and are adhered to for operating systems and network devices.
9	Are vulnerability scans or security penetration tests performed quarterly or semi-annually?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring vulnerability scans or security penetration tests are performed quarterly or semi-annually.
10	Is any trust transaction or other Personal Identifiable Information (PII) electronically transferred or provided to an external party such as auditors or other governmental entities? (25 CFR §1000.355(d)(7))	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that PII is not transferred to external parties.
10a	If yes, is all electronic data containing trust transaction or other PII encrypted prior to transmittal? If so, what software is used and what type of encryption method is used (i.e. WinZip AES 256-bit)?	This question is asked to determine and assess if PII is encrypted with it is electronically transferred to external parties. Encrypting PII when it is transferred lowers the risk of disclosing information unintended recipients or users.
11	Are employees required to take security training? If so, how is it accomplished and documented?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring tribal employees participate in security trainings.
12	Do users have to acknowledge Rules of Behavior when accessing the system? If yes, please upload.	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that a Rules of Behavior acknowledgement when accessing the system.
13	Are there any policies and procedures for the physical safeguards to protect electronic trust or financial transaction-related data from theft, unauthorized access, or environmental damage (examples: alarms, badge readers, locks, safes, network servers secured in a room with limited controlled access, laptops and tablets secured when not in use)? If yes, upload.	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring policies and procedures for the physical safeguards to protect electronic trust or financial transaction-related data from theft, unauthorized access, or environmental damage exist.
14	Are systems protected by uninterruptible power supplies (UPS) to prevent damage from lightning and power outages?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring systems are protected by uninterruptible power supplies to prevent damage from lightning and power outages.

15	To protect from environmental threats, such as flood and fires, what is the backup and restoration policy and procedure for trust or financial transaction-related data? Please upload backup and restoration policy.	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring there is a backup and restoration policy and procedure to protect from environmental threats such as flood and fires.
16	What level of backups are done daily, weekly, monthly?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring backups are performed daily, weekly, and monthly.
17	Is there an off-site emergency backup storage location?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring there is an off-site emergency backup storage location.
17a	If yes, where are the backups stored? Are they stored offsite at an emergency back-up location (i.e. in the cloud or off-site)?	This question is asked to determine where the backups are stored.
18	How often is backup restoration tested?	This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, in regards to IT by ensuring that backup restoration is tested on a regular basis.
20	Does the system use any wireless technology (WiFi or Bluetooth)?	This question is asked to determine and assess whether the compacting tribe uses wireless technology and if so, to ensure that proper internal controls are in place to preserve and protect fiduciary trust records, as required by the funding agreement.
20a	If yes, are there policies and procedures covering wireless security? Please upload the wireless security procedures.	This question is asked to determine and assess whether the compacting tribe uses wireless technology and if so, to ensure that proper internal controls are in place to preserve and protect fiduciary trust records, as required by the funding agreement.
20c	If wireless is used, what security configuration guides are followed?	This question is asked to determine and assess whether the compacting tribe uses wireless technology and if so, to ensure that proper internal controls are in place to preserve and protect fiduciary trust records, as required by the funding agreement.

TABLE 2.1

	We Ask...
11	Do you have policies and/or procedures to address title defects? If yes, please upload policies and/or procedures. (25 CFR §150.7)
11a	If no, please explain how title defects are handled.

LTRO
So that we can...
<p>This question is asked to determine and assess the internal controls of the compacting tribe to ensure that policies and/or procedures to address title defects exist and are in accordance with 25 CFR §150.7.</p>
<p>This question is asked to determine and assess the reason the compacting tribe does not have a policy or procedure to address title defects and to determine if and how title defects are managed.</p>

TABLE 2.1 OIL

We Ask...	
14	Unless otherwise specifically provided for in a lease, once production has been established, are all payments made to ONRR or such other party as may be designated (i.e.: direct pay, etc.)? (25 CFR §211.40 and §212.40)
14a	If not, where are payments made?
16	Does the Tribe regularly receive automated production information from ONRR or BIA? (25 CFR §1000.355(d)(7))
17	Does the Tribe coordinate with BLM and lease operators concerning abandonment and rehabilitation of lease sites to include review of lease stipulations, final inspections, notification of needed corrective actions and issuance of notices of non-compliance and calls on lease surety bonds if necessary? (25 CFR §1000.355(d)(7))
17a	If no, please explain.

/GAS

So that we can...

This question is asked to determine and assess that the compacting tribe ensures that all payments are made to ONRR, unless otherwise specifically stated in the lease as required by 25 CFR §211.40 and §212.40.

This question is asked to determine and assess where payments are made when the tribe does not ensure all payments are made to ONRR and to determine if this is acceptable.

Determine if the Tribe monitors and reconciles production data from various systems to ensure accuracy.

To ensure the rules for restoration, environmental laws and proper well closure procedures are followed, complied with, and coordinated with BLM.

To determine which Oil/Gas closure requirements and laws the Tribe, BIA or BLM has not complied with in order to develop a corrective action.

TABLE 2.1 PRO

	We Ask...
2	Do tribal employees have access to Protrac at the Tribe's location for this particular program?
2a	If no, does the Tribe receive a list of probates in process report from ProTrac from the Agency or Region? If yes, please upload list. (25 CFR §1000.355(d)(7))
2b	If yes, does the Tribe utilize the ProTrac report for case tracking and case management purposes? (25 CFR §1000.355(d)(7))
5	Do you maintain your records in compliance with approved Departmental records retention procedures under the Federal Records Act? (25 CFR §15.503)
5a	If no, please explain.
12	Do you have any probates in process (Case Prep status) before it is sent to the BIA? If yes, how many? Please upload list reflecting the status with notification of death dates. (25 CFR §1000.355(d)(7))
13	Is the Bureau of Indian Affairs or Office of the Special Trustee servicing office immediately notified when either an official or unofficial death notification is received at the Tribe? (In order to establish an estate account) (25 CFR §§15.101, 15.103)
14	Upon Notification of Death, does the Tribe contact potential heirs for the required documents, family history, etc.? (25 CFR §§15.104, 15.105)
15	During this reporting period, how many probate cases have been submitted to Office of Hearing and Appeals (OHA)? (25 CFR §1000.355(d)(7))

BATE**So that we can...**

This question is asked to determine if the compacting tribe has access to Protrac This will assist the auditor in determining how much information the compacting tribe has access to and the capabilities and responsibilities they have in Protrac. Tribes who have access to Protrac track probates more accurately and efficiently.

This question is asked to determine if the tribe receives a list of probates in process from the BIA if they do not have access to Protrac. Tribes who have access to Protrac reports can track probates more accurately and efficiently than those who do not have access.

This question is asked to determine if the tribes that have access to Protrac use reports for case tracking and management purposes as an internal control.

This question is asked to determine and assess if the compacting tribe maintains fiduciary trust records in accordance with approved Department records retention procedures under the Federal Records Act as required by 25 CFR §15.503.

This question is asked to determine and assess the reason the tribe does not maintain fiduciary trust records in accordance with 25 CFR §15.503.

This question is asked to determine how many probates in process the tribe is working on and to assist in the calculation of backlogged probate cases, if applicable.

This question is asked to determine and assess if the compacting tribe immediately notifies the BIA or OST when either an official or unofficial death notification is received as required by 25 CFR §§15.101, 15.103.

This question is asked to determine and assess if the compacting tribe contacts potential heirs for required documents, family history, etc., upon the Notification of Death as required by 25 CFR §§15.104, 15.105.

This question is asked to determine and assess the amount of probate cases submitted to OHA during the evaluation period. This assists the auditor in calculating the average number of cases submitted to OHA used in calculating a backlog, if applicable.

TABLE 2.1 RESIDENTIAL LEASES

	Program	We Ask...	So that we can...
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This program does not have program-specific questions.

TABLE 2.1

	We Ask...
9	Does the Tribe have a policy and procedures to preserve, protect, and manage all fiduciary trust records created and/or maintained by the Tribe during management of trust programs? (25 CFR §1000.355(d)(7); MYFA Trust Programs Section - Trust Records Management)
9a	If yes, please explain.
14	Is prior written consent obtained from the tribe and/or individual landowners for any permission to survey? (25 CFR §169.101(b))
16	Does the Tribe have a policy and procedure to address trespass? If yes, please upload. (25 CFR §169.410 & 169.413)
16b	If no, please explain how trespass is managed and trespass situations are resolved.

RIGHTS-OF-WAY

So that we can...

This question is asked to determine and assess the internal controls of the compacting tribe to ensure they have a policy and procedure to preserve, protect, and manage all fiduciary trust records as required by the funding agreement.

This question is asked to determine and assess how the compacting tribe preserves, protects, and manages all fiduciary trust records to determine if they are adequate.

This question is asked to determine and assess if the compacting tribe ensures that prior written consent is obtained for any permission to survey as required by 25 CFR §169.101(b).

This question is asked to determine and assess the internal controls of the compacting tribe to ensure they have a policy and procedure to address trespass.

This question is asked to determine and assess how the trespass is managed as required by 25 CFR §169.410.

TABLE 2.1 SA

	We Ask...
12	If the highest bid is below fair market value, does the Secretary advise the Indian mineral owner of the results of the bidding and obtain consent to approve the lease. (25 CFR §211.20(c)) (25 CFR §212.20(b) (2))
12a	If no, please explain.
15	Prior to production, are production bonuses and rental fees collected by the Superintendent or Area Director? (25 CFR §§211.40 and 212.40)
15a	If no, please explain.

LAND & GRAVEL--

So that we can...

This question is asked to determine and assess if the compacting tribe advises the mineral owner of the results of a bidding when the highest bid is below fair market value and obtains consent to approve a lease as required by 25 CFR §211.20(c) and 25 CFR §212.20(b)(2).

This question is asked to determine and assess the reason the tribe does not advise the mineral owner or obtain consent to approve a lease. This assists the auditor to determine if a finding should be noted or if there was an acceptable explanation.

This question is asked to determine and assess if the compacting tribe ensures that production bonuses and rental fees are collected by the Superintendent or Area Director prior to production as required by 25 CFR §§211.40 and 212.40.

This question is asked to determine and assess the reason the compacting tribe did not ensure production bonuses and rental fees were not collected by the Superintendent or Area Director prior to production. This will assist the auditor to determine if a finding should be noted or if there was an acceptable explanation.

TABLE 2.1 SUPERVISED ACC

	We Ask...
9	Are Trust records restricted so that only authorized personnel have access to them? (25 CFR §1000.355(d)(7))
11	How many Restricted Accounts does the Tribe maintain? (25 CFR §1000.355)(d)(7)
12	Are all distribution plans approved by the BIA? (25 CFR §115.419)
13	When you restrict an account, is a written notice to the guardian/parents, or representative, a Kennerly Letter provided? (25 CFR §115.602)
14	Do you provide a copy of the distribution plan to the guardian and/or parents? (25 CFR §115.424)
15	Are you maintaining receipts of all expenditures? (25 CFR §115.417)
16	Is an annual review of the distribution plan conducted by a Bureau of Indian Affairs (BIA) Social Worker with a Master's of Social Work (MSW)? (25 CFR §115.427)
17	Does the Tribe have a resolution specifying an age other than 18 years of age for access to specific trust funds? If yes, please upload Tribal Resolution. (25 CFR §115.430)

COUNTS

So that we can...

This question is asked to determine and assess the internal controls of the compacting tribe to ensure that fiduciary trust records are preserved and protected, as required by the funding agreement, by ensuring only authorized users have access to them.

This question is asked to determine and assess the workload of the compacting tribe for instances of backlog. A tribe with a high volume of Restricted Accounts may indicate a backlog depending on resources.

This question is asked to determine and assess that the compacting tribe ensures that all distribution plans are approved by the BIA as required by 25 CFR §115.419.

This question is asked to determine and assess that the compacting tribe ensures that a Kennerly Letter is provided to the guardian/parents or representative when an account is restricted as required by 25 CFR §115.602.

This question is asked to determine and assess that the compacting tribe ensures that a copy of the distribution plan is given to the guardian and/or parents as required by 25 CFR §115.424.

This question is asked to determine and assess that the compacting tribe ensures that receipts for expenditures are collected as required by 25 CFR §115.417.

This question is asked to determine and assess that the compacting tribe ensures that annual reviews of distribution plans are conducted by a BIA Social Worker with a Master's of Social Work as required by 25 CFR §115.427.

This question is asked to determine and assess if the compacting tribe has a resolution specifying an age other than 18 years of age for access to specific trust funds. A resolution may allow a minor (under 18 years old) to access their trust funds sooner than 18 years old or later.

TABLE 2.1 TRUST I

	We Ask...
1	Does the Tribe have approval authority waivers to sign Trust transactions without secretarial approval (may be shown in the form of a corporate charter)? If yes, please upload waiver
2	Amount of Tribal Trust Acres:
3	Amount of Individual owned Trust Acres:
4	Total Reservation acreage under the jurisdiction of the Tribe (include trust and fee lands):
5	Total Tribal Enrollment:
6	Are there any ongoing investigations or investigations that transpired during the evaluation period which are related to trust assets? (25 CFR §1000.355(d)(7))
6a	If yes, has a report been issued?
6a1	If yes, please upload the report. If no, please summarize the investigation in progress and upload applicable documentation. Include the name and phone number of the investigator.
6a2	If yes, was a corrective action plan created? If yes, please upload the corrective action plan.

6a2a1	If yes, was the corrective action plan implemented? If yes, please upload the corrective action plan and the documentation to show the corrective action was taken.
6a2a1b	If no, please explain what action has been taken thus far and what the Tribe is doing to continue to act on the corrective action plan.
7	Does the Tribe coordinate with the Lockbox Coordinator at the Regional Office on a quarterly basis to determine if there are any funds in the Suspense Deposit Account (SDA). (25 CFR §1000.355(d)(7))
8	Do you have a policy in place to address potential conflicts of interest? If yes, please provide copy of policy. (25 CFR §1000.355(d)(7)(iii))
11	Did the tribe submit 2 copies of the audit financial statements and single audit report to the Office of Internal Evaluation and Assessment (OIEA)? (MYFA/AFA)
12	Does the tribe have an employee organizational work chart? If yes, please upload.

MANAGEMENT**So that we can...**

This question is asked to determine and assess whether the compacting tribe has the authority to approve trust transactions without or on behalf of the BIA. If the tribe has approval authority, the auditor will not have to ensure transactions are not approved by the BIA.

This question is asked to determine the number of tribal trust acres the compacting tribe owns. This information is used to help the auditor determine if the tribe has tribal trust acres. This helps determine the risk or likelihood a trust transaction is performed for tribal trust. For example, if the tribe has a high amount of trust acres, the more likely the tribe has trust transactions.

This question is asked to determine the number of individual trust acres the compacting tribe is responsible for managing. This information is used to help the auditor determine if the tribe manages individual trust acres and helps determine the risk or likelihood a trust transaction is performed for Indian trust transactions.

This question is asked to determine the number of total reservation acreage under the jurisdiction of the tribe to determine the risk or likelihood a trust transaction is performed during the evaluation period.

This question is asked to determine the number of tribal members to determine the likelihood a trust transaction is performed during the evaluation period.

This question is asked to determine and assess if any ongoing investigations or investigations that transpired during the evaluation affect trust assets. If so, the auditor would determine if these investigations involving trust assets would need to be evaluated and included in the evaluation.

This question is asked to determine and assess if any ongoing investigations or investigations that transpired during the evaluation affect trust assets. If so, the auditor would determine if these investigations involving trust assets would need to be evaluated and included in the evaluation.

This question is asked to determine and assess if any ongoing investigations or investigations that transpired during the evaluation affect trust assets. If so, the auditor would determine if these investigations involving trust assets would need to be evaluated and included in the evaluation by reviewing the report.

This question is asked to determine and assess if any ongoing investigations or investigations that transpired during the evaluation affect trust assets. If so, the auditor would determine if these investigations involving trust assets would need to be evaluated and included in the evaluation by reviewing the corrective action plan.

This question is asked to determine and assess if any ongoing investigations or investigations that transpired during the evaluation affect trust assets. If so, the auditor would determine if these investigations involving trust assets would need to be evaluated and included in the evaluation by reviewing the corrective action plan.

This question is asked to determine and assess if any ongoing investigations or investigations that transpired during the evaluation affect trust assets. If so, the auditor would determine if these investigations involving trust assets would need to be evaluated and included in the evaluation by reviewing the corrective action plan.

This question is asked to determine and assess if the tribe inquires with the Lockbox Coordinator to determine if any funds exist in the Suspense Deposit Account that are due to be disbursed to the tribe or individual land owners. If the Lockbox Coordinator is not contacted on a regular basis, the tribe or individual landowners may not be paid timely.

This question is asked to determine and assess the internal controls of the compacting tribe to ensure that a policy is in place to address potential conflicts of interest as required by 25 CFR §1000.355(d)(7)(iii)

This question is asked to determine and assess if the compacting tribe ensures that 2 copies of the audited financial statements and single audit report are submitted to OIEA as required by the funding agreement.

This question is asked to determine the compacting tribe's programs and staff to help the auditor determine points of contact for the evaluation and understand the organization's hierarchy and structure.

TABLE 2.1

	We Ask...
3	Do you have any Wildland Fire agreements or Memorandum of Understanding (MOUs) with external parties (local governments, state, federal, etc.) to provide WLF suppression? If yes, please provide agreements. (25 CFR §§163.10 and 163.28)
3b	If no, explain how natural resources are protected from wildland fire?
4	Do you have a Fire Management Plan? If yes, please upload the cover page, signature page, and approval date. (25 CFR §1000.355(d)(7))
4b	If no, please explain.
5	Do you have a listing of all firefighters with current certifications? If yes, please upload current certificates. (25 CFR §1000.355(d)(7))
6	Did you have any Prescribed Burn Plan? If yes, upload Prescribed Burn Plan? (25 CFR §1000.355(d)(7))
6b	If no, please explain.

WILDLAND FIRE

So that we can...

This question is asked to determine and assess if the compacting tribe has agreements or MOUs with external parties who provide WLF fire suppression for the tribe. This assists the auditor in determining if the tribe has adequate WLF suppression support and coverage to protect trust lands and assets.

This question is asked to determine and assess how trust lands and assets are protected if there are no agreements or MOUs with external parties for WLF suppression.

This question is asked to determine and assess if the the compacting tribe to ensure that the tribe has a Fire Management Plan that outlines the responsibilities and procedures in regards to fire management of trust assets.

This question is asked to determine and assess the reason the compacting tribe does not have a Fire Management Plan. This will assist the auditor in determining if the tribe has an adequate explanation or if this will be noted as a finding in the evaluation.

This question is asked to determine and assess if the compacting tribe ensures that all firefighters have their certifications updated.

This question is asked to determine and assess if the compacting tribe performs prescribed burns in accordance with a Prescribed Burn Plan.

This question is asked to determine and assess to determine the reason the tribe does not have a Prescribed Burn Plan if they perform prescribed burns.