



Waganakising Odawak
Little Traverse Bay Band of Odawa Indians
7500 Odawa Circle ▪ Harbor Springs, Michigan 49740

Policies and Procedures for Cellular Communications

- I. Introduction:** This policy establishes the Cellular Communications Policy and Procedures for the Little Traverse Bay Bands of Odawa Indians Tribal Government (LTBB) Executive Branch. Sound policies and internal controls are necessary to:
- A. Protect the assets of LTBB by reducing the risk of exposure to fraud, loss, theft, misappropriation of funds and data breaches.
 - B. Ensure LTBB employees and officials are able to communicate efficiently for business purposes through the most effective and cost-efficient means possible.
 - C. Ensure LTBB utilizes competitive procurement practices.
 - D. Ensure cellular requests are authorized by the appropriate LTBB personnel and are for use by LTBB by direct use under an LTBB Governmental Program. No effort will be made to procure cellular phones or services that would have otherwise been the responsibility of another person or organization.
 - E. Ensure adherence to Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB); regulations as outlined in the *Code of Federal Regulations, Title 2; Subtitle A Chapter 2 Part 200 OMB Uniform Guidance: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200)*; the LTBB Administrative Procedures Statute and any other applicable Federal, Tribal or Granting Agency rules, regulations and procedures.
- II. Definitions:**
- A. Allowable Costs: Costs that are necessary, reasonable, and allocable to a fund; permitted under a program; and adequately documented.
 - B. Purchasing: Division within the Accounting Department with employees designated to carry out the daily functions of procurement.
 - C. Purchase Technician: Employee within the Purchasing Division who receives and processes Purchase Orders requesting new phone orders, issues communication equipment to employees or elected officials.
 - D. Purchase Order: A Purchase Requisition that has been authorized by a Staff Accountant for funds availability and allowability and returned to the Purchasing Technicians for processing.
 - E. Check Requisition: A fully completed request for the Accounting Department to pay a vendor. Check Requisitions must be submitted with the proper Fund and Line numbers and must be signed by the person having budgetary authority over the requested account. To be considered fully completed all related invoices must be attached to the Check Requisition.
 - F. Accounts Payable: Division within the Accounting Department with employees designated to carry out the daily functions of bill payments, employee expense reimbursements and other such financial matters.
 - G. Cell Phone Bill: A form generated by a cell phone provider with the provider's name and contact information. Also includes the customer's name, account information, summary of monthly bill due and related detail. Cell phone bills must include a dollar amount.

- III. Applicability:** This policy is applicable to the Executive Branch of the Little Traverse Bay Band of Odawa Indians Tribal Government, referred to as LTBB in this document. This procedure applies to all requests for government-issued cell phones and reimbursement for work use of personal phones.
- IV. Consistency:** To maintain consistency in standards for effective controls and accountability as required in 2 *CFR 200*, this Cellular Policy and Procedures will apply for all funds spent by LTBB regardless of funding source.
- V. Policy:** LTBB will provide cellular access, either through government-issued or reimbursement of a personal cellular phone for positions where deemed necessary as defined below:
- A. If an employee or official meets one or more of the following criteria, they should be considered a viable candidate for cell phone access:
 - 1. Personal safety for individuals while carrying out duties, including but not limited to: working in isolated or high-crime areas; traveling in isolated areas or during inclement weather; or potentially needing emergency access.
 - 2. Frequent travel on LTBB business, either out of the area or between LTBB properties.
 - 3. Frequent necessity to be in contact with LTBB outside of normal business hours.
 - B. Department Directors of the Executive Branch will determine which positions require cell phone access and shall authorize any related requisitions.
 - C. Requests for cell phones or reimbursement must be authorized for funds availability, allowability, allocability, necessity and reasonableness as detailed in 2 *CFR 200* and in any other financial or guiding document provided by a funding agency as applicable. Any requests not meeting these requirements will not be approved.
 - D. Obligations must be incurred by LTBB by direct use under an LTBB Governmental Program. No expenditures will be made to reimburse items that would have otherwise been the responsibility of another person or organization unless authorized under an LTBB Program. This includes excessive personal cell phone use of a government-issued equipment.
 - E. Government issued cell phones shall be procured through the Accounting Department. All procurement and communication with the cell phone provider will be facilitated through the Accounting Department following the LTBB Purchasing Policy. All cell phone purchases shall be authorized for compatibility and functionality with LTBB systems by the Information Technology (IT) Director.
 - 1. Individuals authorized to receive a government-issued phone shall sign the LTBB Agreement to Comply with Cellular Communications Policy Form prior to receiving the equipment.
 - 2. Government issued phones are only for use by the employee, not others, and the employee is responsible for all activity that happens on that device. Identified misuse of cell phones may result in termination of cellular services. Individuals will be required to compensate the Tribe for personal usages that cause the bill to exceed the monthly service charge.
 - 3. Employees are responsible for safeguarding the phone and any costs resulting from damage, theft or loss. Lost or stolen phones must be

- reportedly immediately to the Lead Purchasing Technician so service can be suspended for security purposes.
4. Phones eligible for an upgrade at no charge under the current plan may be upgraded upon request. Phones offered for a fee up to \$100 may be upgraded biennially (every two years) at the discretion of the Department Director, or person with budgetary oversight. Phones available for greater than \$100 may be selected if the individual personally pays the amount that exceeds \$100 prior to the phone being ordered; such phones remain the property of LTBB. If an individual terminates and wishes to purchase their phone they must pay \$100 to LTBB upon termination. All cell phone numbers remain the property of LTBB and cannot be transferred to individuals upon termination.
 5. Personnel must return issued cellular equipment upon request from their supervisor or upon termination of employment. Equipment may be returned directly to Accounting, Human Resources or a Department Director. If submitted to the Department Director, the Director must return the phone to Accounting within three business days.
- F. Reimbursement of personal cell phone costs may be analyzed and authorized over providing government issued phones, up to but not exceeding the amount LTBB would incur to provide a government issued phone on the current plan.
1. Reimbursement of personal cell phone costs may be requested by the employee when determined to be the most economical, beneficial option for LTBB and approved by the person having budgetary authority.
 2. Personal cellular plans may be reimbursed at actual cost of phone service, for a single phone line only, up to and not exceeding the amount LTBB would pay for an unlimited plan.
 3. If LTBB recognizes a drop in rates the new rate will apply to personal phone reimbursement 60 days following a notification to the employee. Employees shall be notified 30 days prior to plan changes to provide them an opportunity to determine if reimbursement method is the most economical option.
 4. Individuals seeking reimbursement for their personal cellular plan must submit a copy of the cell phone bill within 30 business days of having paid the bill, with proof of payment and a signed check request attached. A cost on a bill may only be submitted for reimbursement once. Any requests received more than 30 days after the payment date may not be reimbursable. Any reimbursements under a grant or cost recovery pool may not be reimbursable if requests are not received in a timely manner.
 5. Users are responsible for ensuring the security of any LTBB data or business conducted with, or being stored on, their personal device.
- G. LTBB employees and officials with government funded cell phones or other devices are prohibited from emailing, texting, location services or otherwise using an electronic device while operating a motor vehicle unless using a hands-free mode. Individuals shall find an area off the traveled portion of the roadway and safely stop the vehicle before using any electronic equipment.
- H. The Tribal Chairperson, in consultation with the IT Director and the Chief Financial Officer (CFO), shall follow competitive procurement standards by reviewing the government cell phone contract every three years to determine if LTBB is receiving the best overall value based on plan pricing, services offered and coverage in needed areas.

VI. Procedures:

A. Purchasing:

1. Upon receipt of an approved purchase order the Lead Purchasing Technician will place the cell phone order with the vendor.
2. The Department requesting cellular service will receive confirmation that the order has been placed.
3. Individuals will be required to submit a signed copy of the LTBB Agreement to Comply with Cellular Communications Policy Form to receive their phone from Purchasing.
4. The Lead Purchasing Technician will maintain a log of which numbers are issued to each employee as their cellular service request is processed.
5. The department will continue to be billed for services until the Director submits a request to discontinue service and turns in associated cell phone equipment to the Purchasing Technician.

B. Accounts Payable:

1. Accounts Payable will sort bills by department and will forward copies to Directors so Directors may check bills to identify any red flag areas for additional investigation such as excessive data usage and significant personal activity.
2. Accounts payable will process the LTBB cell bill according to LTBB Accounts Payable policy and procedures.
3. Accounts payable will reimburse authorized personal cell bills for payment according to the Accounts Payable policy and procedures.

VII. Conflicts of Interest: When purchasing products or contracting for services no employee may participate in the selection of a phone or the administration of a contract or purchase if he or she has a real or apparent conflict of interest. No one shall process reimbursement requests for anyone who is an immediate family member as defined in the handbook or as defined in any applicable policies or statutes. Such a conflict of interest would arise when the employee, any member of his or her immediate family, his or her partner or an organization which employs any of the above has a financial or other interest, or could appear to receive a tangible personal benefit from the purchase or contract. Failure to adhere to this conflict of interest policy may result in disciplinary action per the employee handbook. Potential conflicts of interest shall be disclosed to funding agencies when required.

VIII. Internal Control Standards: To comply with 2 CFR 200.303, Internal Controls, LTBB follows the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States and the "Internal Control Integrated Framework", issued by COSO. This document lists five standards of Internal Control: Control Environment, Risk Assessment, Control Activities, Information and Communications, and Monitoring. To ensure compliance with the Risk Assessment Standard and the related continual changes in regulatory and operating conditions, the CFO will review this policy no less than annually and update as needed.



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Agreement to Comply with Cellular Communications Policy

I, _____, hereby acknowledge I have read and understand the LTBB Cellular Communications Policy. Furthermore, I agree to comply with the policy and procedures.

I understand I am responsible for safeguarding LTBB data and for ensuring the security of any LTBB data or business conducted with, or being stored on, my personal device.

I agree not to use my device for emailing, texting, location services or otherwise using an electronic device while operating a motor vehicle unless using hands-free mode.

I certify my LTBB related cellular usage will remain in line with the policy to ensure allowable costs.

Employee Signature

Date

Additional certification for government issued equipment

I agree any government issued phones are only for use by me and I accept that I am responsible for all activity that happens on that device.

I agree that identified misuse of cell phones may result in termination of cellular services and that I will be required to compensate the Tribe for personal usages that cause the bill to exceed the monthly service charge.

I acknowledge that I am responsible for safeguarding the phone and any costs resulting from damage, theft or loss.

I agree this phone is property of the LTBB government and upon termination of my employment I must return any government issued equipment. In the event I fail to return my LTBB issued cell phone, I hereby authorize LTBB to deduct up to \$100 from my last paycheck.

Employee Signature

Date