

LEGISLATIVE AUDITOR SELECTION POLICY

SECTION I. PURPOSE

The purpose of this Policy is to give guidance to the Legislative Branch in the completion of their duty in selecting an auditor.

SECTION II. RESPONSIBLE PARTIES

The Appropriations and Finance Committee and Senior Financial Analyst or Tribal Council designee will work together with the Accounting and Contracting Department to ensure the *Request for Proposal – Audit* is prepared with the most current standards and requirements and submit to Tribal Council for approval.

SECTION III. ANNUAL AUDIT

A. Within the first quarter of the Fiscal Year, the Senior Financial Analyst or Tribal Council designee, working with the Accounting and Contracting Department, shall prepare a *Request for Proposal – Audit* to be approved by the Appropriations and Finance Committee and presented to Tribal Council for approval.

B. The *Request for Proposal – Audit* shall include the following provisions:

1. Length of Contract
2. Establishment of selection and scoring criteria by Tribal Council that includes:
 - a. Prior experience in audit of governmental audits, including both financial and compliance audits under Single Audit.
 - b. Professional qualifications of individuals to be assigned to audit, as evidenced by (1) academic degrees, (2) professional certifications, (3) continuing professional educational attainments.
 - c. Professional reputation recognized in the financial and bond markets.
 - d. Number of locally based personnel available for audit engagement.
 - e. Prior experience in audit of governmental audits, including both financial and compliance audits under Single Audit.
 - f. Proposed fee arrangements.

3. An Evaluation processes.

C. By May 31st of the fiscal year, the *Request for Proposal – Audit* shall be posted to the Tribal website that includes a deadline date of receipt for the Proposals.

SECTION IV. REVIEW OF QUALIFICATIONS

A. Within the 3rd quarter of the Fiscal year, Tribal Council will review the received proposals and select an auditor at a Tribal Council work-session.

B. Each received proposal will receive an assigned number for the purposes of confidentiality.

C. The Senior Financial Analyst or Tribal Council designee will place the “review of Auditors’ proposals” on a Tribal Council work-session agenda.

D. **Scoring of Proposals.** Tribal Council will score the proposals using a *Proposal scoring sheet* that is prepared by the Senior Financial Analyst or Tribal Council designee, and will be based on the qualifications as set forth in the *Request for Proposal – Audit*.

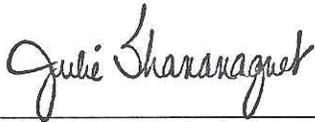
E. **Interviews.** An interview will be set up for the top three scoring auditors.

F. At the interview of the auditors, the same questions will be asked of each auditor. Tribal Council will be provided questions as prepared by the Senior Financial Analyst or Tribal Council designee. The questions will be based on the qualifications listed in the *Request for Proposal – Audit*. After the prepared questions are asked and answered by the auditors, Tribal Councilors will have the ability to ask follow up questions or questions for clarification.

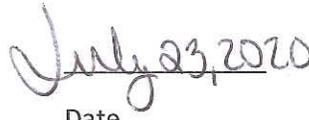
G. The Senior Financial Analyst or Tribal Council designee shall also provide Tribal Council an *Interview scoring sheet* to score the auditors during the interview. Only Tribal Councilors who attend the work-session when the interviews are taking place will be allowed to score the auditors.

H. Auditor Approval. The Senior Financial Analyst or Tribal Council designee shall tally the scoring sheets from the Tribal Councilors who attended the interviews and shall prepare a motion that approves the auditor with the highest cumulative score. The motion to approve the auditor will be placed on the next Regularly Scheduled Tribal Council Meeting agenda.

This Policy was approved by Tribal Council on:



Secretary Julie Shananaquet



Date