



KIOWA TRIBE

P.O. Box 369 · Carnegie, Oklahoma · 73015
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OFFICE OF THE LEGISLATURE

RESOLUTION NO. KL-CY-2017-002

FINANCE DEPARTMENT REFORM AND ACCOUNTABILITY ACT OF 2017

At a duly called Session of the Legislature of the Kiowa Tribe held this 10th day of June 2017, the following Resolution and Law were adopted.

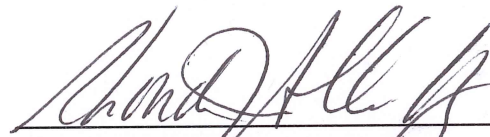
WHEREAS; the Legislature is vested with the authority to pass laws and resolutions pursuant to Article VI, Section 6(a) of the Constitution of the Kiowa Tribe; and,

WHEREAS; the Legislature has the responsibility to establish laws that preserve and protect the financial assets of the Tribe, and to require accountability and oversight of the expenditure of the Tribe's funds.

NOW THEREFORE IT BE IT RESOLVED; that the Legislature hereby enacts the attached law entitled, "Finance Department Reform and Accountability Act of 2017".

CERTIFICATION

The foregoing Resolution No. KL-CY-2017-002 was duly voted upon at a duly called **Session II** of the Legislature of the Kiowa Tribe held this **10th** day of **June 2017**, the following Resolution and Law were adopted, with a vote of **(5)** in favor, and **(0)** opposed, **(0)** abstaining, and **(0)** absent, pursuant to the authority vested in the Kiowa Tribe Legislature by the Constitution of the Kiowa Tribe.



Rhonda J. Ahhatty, Secretary
of the Kiowa Tribe Legislature



RESOLUTION NO KL-CY-2017-002

SPONSOR: RENEE M. PLATA, SPEAKER OF THE KIOWA TRIBE LEGISLATURE

CO-SPONSOR(S): RHONDA J. AHHAITY, SECRETARY OF THE KIOWA LEGISLATURE; ANITA ONCO-JOHNSON, LEGISLATOR

LEGISLATORS	YES	NO	ABSTAIN	ABSENT
Rhonda J. Ahhaitty, Secretary	x			
Renee M. Plata,	x			
Ronald C. Poolaw, Sr.	x			
Dave Geimausaddle	x			
Anita L. Onco-Johnson	x			

DELIVERY OF THE RESOLUTION AND LAW TO THE CHAIRMAN

Resolution No. **KL-CY-2017-002** was presented to the Chairman of the Kiowa Tribe on the **13th** day of **June 2017**, pursuant to the Article VI, Section 8(a)(iv) of the Constitution of the Kiowa Tribe, and will become effective after signature by the Chairman or veto override by the Legislature, and as otherwise required by the Constitution.


**Rhonda J. Ahhaitty, Secretary
of the Kiowa Tribe Legislature**

CHAIRMAN'S ACTION:

APPROVED

VETO - RETURNED TO LEGISLATURE WITH EXPLANATION:

On this ____ day of _____, 2017.

**Matthew Komalty, Chairman
of the Kiowa Tribe**

Presented by the Chairman to the Legislature on the ____ day of _____, 2017.

LEGISLATURE'S ACTION:

Override of Chairman's veto:

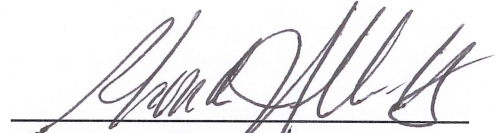
YES

NO

LEGISLATORS	YES	NO	ABSTAIN	ABSENT
Rhonda J. Ahhaitty, Secretary				
Renee M. Plata, Speaker				
Ronald C. Poolaw, Sr.				
Dave Geimausaddle				
Anita L. Onco-Johnson				

CERTIFICATION

The foregoing **Resolution No. KL-CY-2017-002** was duly voted upon at a duly called **Session II** of the Legislature of the Kiowa Tribe held this **10th** day of **June 2017**, the following Resolution and Law were adopted, with a vote of **(5)** in favor, and **(0)** opposed, **(0)** abstaining, and **(0)** absent, pursuant to the authority vested in the Kiowa Tribe Legislature by the Constitution of the Kiowa Tribe.



**Rhonda J. Ahhatty, Secretary
of the Kiowa Tribe Legislature**

Section 1.1 Short Title

This enactment shall be known as the “FINANCE DEPARTMENT REFORM AND ACCOUNTABILITY ACT OF 2017” (“Act”).

Section 1.2 Purpose

The purpose of this Act is to establish laws that improve the operation and management of the Finance Department of the Tribe in order to protect the financial assets of the Tribe, and to require accountability and oversight of the expenditure of the Tribe’s funds.

Section 1.3 Findings

The Legislature hereby finds and declares that:

- (a) On April 17, 2017, the voters of the Tribe approved a new constitution (“New Constitution”);
- (b) The New Constitution establishes a four branch system of government with each branch vested with distinct powers and responsibilities, and the Legislature (unlike the former Business Committee) no longer has the executive authority to direct the day-to-day functions of the Finance Department or operations of the Tribe;
- (c) The Chairman and Treasurer have a fiduciary responsibility to account for public funds, to manage finances, and to plan for the funding of services for the People;
- (d) The New Constitution calls for the Legislature to pass laws and resolutions to establish clear financial practices that the must be followed to provide greater accountability of the Tribe’ funds and assets;
- (e) Since the most recent election of officials of the Tribe in November 2016, and the installation of a new set of officials, and after a disruption in the Tribe’s government and its operations, the Tribe’s government is currently experiencing an acute backlog of financial accounting and auditing requirements, jeopardizing the Tribe’s ability to continue receiving grant funds and other funds, and therefore, requiring immediate action to correct and remedy deficiencies in the Tribe’s accounting practices.

Section 1.4 Hiring a Finance Director

- (a) The Legislature hereby authorizes and directs the Chairman and Vice Chairman, or their designee, to review and select a qualified Finance Director within ninety (90) days of the enactment of this Act.

- (b) The Chairman and Vice Chairman shall issue a job vacancy announcement for a full-time position, with minimum qualifications including but not limited to possessing an appropriate Bachelor Degree from an accredited and reputable college or university, and government accounting experience.

Section 1.5 Interim Finance Functions and Past Due Audits

- (a) Due the acute need to prepare the Tribe's financial books and records for fiscal years 2013, 2014, 2015, and 2016 for auditing and other purposes, the Legislature hereby authorizes and directs the Chairman and Vice Chairman, or their designee, to review, select, and contract with a qualified Accounting Firm to assist the Tribe with preparing for past due audits to be completed, to otherwise establish and improve the procedures and operations of the Finance Department, and to operate and manage the Tribe's Finance Department on an interim basis. The Accounting Firm shall carry-out, administer, and issue the funds appropriated in the Annual Budget or Budget Modification for the Legislature and Judicial branch of government in a timely manner.
- (b) The Chairman and Vice Chairman shall issue a request for proposals, and otherwise announce the need for an Accounting Firm to assist the Tribe. The Accounting Firm shall be meet minimum qualifications including having at least once licensed Certified Public Accountant employed by the Firm, and government accounting experience. The Chairman and Vice Chairman shall contract with the selected Accounting Firm within thirty (30) days of the enactment of this Act.

Section 1.6 Audits

- (a) The Tribe is currently behind in completing the required audits for fiscal years 2013, 2014, 2015, and 2016; therefore, the Legislature hereby authorizes and directs the Chairman and Vice Chairman, or their designee to take immediate steps to confirm that the Tribe has properly engaged an audit firm or firms to complete the past due audits, or to otherwise select and contract with an auditing firm or firms for such work. Any auditing firm or firms employed by the Tribe shall be meet minimum qualifications including proper licensing, and government accounting experience.
- (b) The term of any contract with an Auditing Firm shall not exceed three consecutive years.

Section 1.7 Duties and Responsibilities

- (a) The Chairman, Vice Chairman, and Treasurer shall follow the requirements of the Constitution including the requirement to obtain the Chairman's signature to draw monies from the Treasury, and the requirement for the Treasurer to be responsible for the financial assets and financial practices of the Tribe.

- (b) There shall be one Treasury, and all funds of the Tribe shall be deposited or maintained in the Treasury under the direction of the Office of the Treasurer.
- (c) Any expenditure of the Tribe's funds without proper authorization and appropriation shall constitute a civil violation, and the Judicial Branch of the Tribe shall have exclusive jurisdiction to hear claims for any such civil violation; provided, that the Courts shall be authorized and limited to granting non-monetary equitable relief including mandamus and injunction.

Section 1.8 Authorization of Appropriation of Funds

The Legislature hereby authorizes an appropriation of funds to be included in the Annual Budget or Budget Modification for expenditure to implement this Act.