

REDDING RANCHERIA TRIBAL GOVERNMENT POLICIES

Chapter TP 4-000

General Fiscal Policy



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SECTION 1: PURPOSE

This policy sets forth standard procedures, responsibilities and authorities for financial management for all Tribal operations and activities.

SECTION 2: BACKGROUND AND INTENT

Substantially all activities of all organizations of the Redding Rancheria require or result in the receipt and (or) expenditure of Funds. These financial transactions are made within a variety of different authorities delegated by the Tribal Council to the Chief Executive Officer. Tribal and Federal Laws require that financial management related activities be done in accordance with Generally Accepted Accounting Principles and provide adequate protection of Tribal assets.

The Tribal Council is concerned with ensuring the consistent measurement of the costs of providing services or generating revenues, in order to enable the Tribal Council and Management to compare these costs with their corresponding benefits.

Financial resources for governmental operations are authorized and managed through budgets. Managers who have the responsibility for managing Tribal resources and carrying out services must have a clear understanding of the resources available to them and the costs which they are expected to provide for from such resources.

All Managers and employees of the Redding Rancheria are expected to ensure that its provisions are complied with.

SECTION 3: DEFINITIONS

As used within these policies, the following terms shall mean:

- (a) Account Group: A financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. General Long-Term Debt and General Fixed Assets are examples.
- (b) Central Service Functions: General costs of central Tribal Government management, administration and support services.
- (c) Chairman: The Chairman of the Redding Rancheria Tribal Council.
- (d) Chief Executive Officer: The senior executive of the Redding Rancheria, appointed by the Tribal Council, is delegated overall operational responsibility for Tribal operations and to implement policies of the Tribal Council.

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- (e) Chief Financial Officer: The senior staff official of the Redding Rancheria, responsible for the development, implementation and operation of fiscal management systems and procedures.
- (f) Cost Center: A separate set of accounts used to accumulate the costs associated with a program, grant, project, office or portion thereof.
- (g) Fiduciary Funds: Funds used to account for assets held on behalf of outside parties, including other governments or on behalf of individuals. These assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust.. Agency funds generally are used to account for assets that the Tribal government holds on behalf of others as an agent.
- (h) Fund: A separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".
- (i) Governmental Funds: Funds used to account for all or most of a government's general activities, including the collection and disbursement of earmarked moneys (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), debt service funds, or Permanent Funds. The general fund is used to account for all activities of the general government not accounted for in some other fund.
- (j) Manager: Managers of Tribal departments or enterprises.
- (k) Object Class: A general cost category utilized for the purpose of classifying specific types of costs such as personnel, travel, training, etc.
- (l) Permanent Funds: Funds for which spending is restricted to earnings and the principle or "corpus" of the fund may not be expended.
- (m) Proprietary Funds: Funds used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or for other departments or agencies primarily within the government (internal service funds).
- (n) Subordinate Organizations: Business operations, commissions, authorities, committees and non-profit organizations chartered by the Tribal Council to carry out specific purposes under responsibilities and authorities delegated by the Tribal Council.

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- (o) Treasurer: The Treasurer of the Redding Rancheria Tribal Council.
- (p) Tribal Council: The Tribal Council of the Redding Rancheria.
- (q) Vice-Chairman: The Vice-Chairman of the Redding Rancheria Tribal Council.

SECTION 4: DELEGATED AUTHORITY (Reserved)

SECTION 5: GENERAL POLICIES

(a) Fiscal Management Roles

The Constitution of the Redding Rancheria (Tribe) provides that the Tribal Council (Council) is responsible to manage Tribal affairs. Effectively, all fiscal management responsibility is vested in the Council. The Council hereinafter delegates fiscal management roles and duties to Tribal officials, reserving to itself certain executive roles and those roles and duties which are legislative in nature.

(1) Council

The following authorities are reserved to the Council:

- (A) Approval of overall fiscal management policy in the form of ordinances and resolutions.
- (B) Adoption of financial plans, strategies and priorities for use of available financial resources.
- (C) Adoption of Tribal budgets and appropriation of Funds for investment, expenditure and other use of the Tribe.
- (D) Appointment of the Chief Executive Officer and establishment of the qualifications of the office.
- (E) Adoption of official Tribal positions with respect to federal Funds and programs available to serve the Tribe.
- (F) Approval of contracts with attorneys, independent auditors, other professionals having ongoing relationships with the Council and other procurement agreements exceeding the amount of \$100,000 as defined in Section 9(b) of TP 4-400 Procurement

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- (G) Approval of grants and other government-to-government agreements between the Tribe and federal, state and local governments.
 - (H) Approval of borrowing and financing arrangements as defined in this policy.
- (2) Chairman
- (A) Represents the Tribe by name, title and signature, and executes all agreements with the federal, state and other governments, and other entities as authorized by the Council.
 - (B) Speaks for the Tribe on issues related to financial resources and programs available to serve the Tribe from the federal and other governments.
 - (C) Consult with and advise management officials on financial matters.
- (3) Vice-Chairman
- (A) Represents the Tribe by name, title and signature in the approval of financial transactions authorized by the Council.
 - (B) Carries out the role of the Chairman when called upon to do so.
- (4) Secretary
- (A) Certifies all actions of the Council.
 - (B) Advises the Tribal organization regarding budget actions.
- (5) Treasurer
- (A) Is responsible constitutionally for the administration of the financial affairs of the Tribal Council. This is carried out through oversight of financial management functions and personal contact with the Chief Executive Officer and Chief Financial Officer.
 - (B) Reviews financial activities and reports any concerns to the Tribal Council.

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- (C) Is the primary check signature for all depositories.
- (D) Provides liaison with Tribal Members regarding financial systems and policies.

(6) Chief Executive Officer

The Chief Executive Officer is the primary operating officer of the Tribe. Consistent with the role of the office, the Chief Executive Officer is not required to be a professional financial manager, but is expected to have general knowledge, background and experience in financial management, business and investment. The Chief Executive Officer is expected to avail his/herself of training and education in subject matters of importance to the office, and to establish within the office such positions and to select such persons for such positions as are required to efficiently and effectively carry out the duties of the office. An Officer of the Tribe, the Chief Executive Officer is appointed by, reports to and serves at the pleasure of the Council. The Chief Executive Officer:

- (A) Recommends policies, financial plans and strategies for the Tribe.
- (B) Establishes accounts with banks, trust companies, institutional brokerages and the Bureau of Indian Affairs, as authorized by the Council.
- (C) Directs the development of, recommends and implements the official budget of the Tribe and amendments thereto.
- (D) Signs agreements and other documents authorizing disbursement and Fund transfers authorized pursuant to Tribal policies and budget, and recommends for approval of the Council such other officers and employees as may be appropriate to sign checks and other instruments on the behalf of the Tribe.
- (E) Selects, appoints and supervises the Chief Financial Officer.
- (F) Participates with the Chief Financial Officer in the selection and recommendation to the Council of independent auditors to audit Tribal financial systems and records.

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- (G) Conducts special audits or reviews as considered necessary to assure protection of Tribal financial resources.
- (H) Makes reports to the Council, Tribe and others regarding Tribal finances, as called upon to do so.
- (I) Authorizes the release of financial information to outside entities as necessary for Tribal business.
- (J) Establishes fiscal management standards and provides oversight and review of fiscal management operations of Subordinate Organizations.

(7) Chief Financial Officer

The Chief Financial Officer is primarily responsible for the operation of Tribal accounting, budgeting, procurement, property management and other fiscal management systems. The Chief Financial Officer is expected to be fully qualified in all aspects of financial management. The Chief Financial Officer is selected and appointed by the Chief Executive Officer, in consultation with the Council and other management officials. The Chief Financial Officer;

- (A) Provides for the implementation and maintenance of accounting systems and processes to account for all Tribal financial matters.
- (B) Oversees the official receipt of all Funds available to Tribe and ensures timely deposit to appropriate accounts.
- (C) Oversees the investment of Funds in accordance with Tribal policies.
- (D) Establishes and maintains support systems for budgeting and financial planning.
- (E) Participates in the development and recommendations of financial policy, plans and strategies, and budgets.
- (F) Provides for the implementation of procurement and property management systems and processes.
- (G) Establishes written procedures for all assigned functions.

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- (H) Publishes written instructions as needed for use by the Tribal organization in the implementation of budgets and the conduct of Tribal business.
 - (I) Maintains the official budget of the Tribe and a record of all actions and prepares, for certification of the Chief Executive Officer, such budget actions as are authorized by the Council and budget policy.
 - (J) Oversees the preparation and release of payments for all Tribal obligations, pursuant to budget and Tribal policies.
 - (K) Provides technical assistance and oversight to Subordinate Organizations in the development and maintenance of fiscal management capacity and ensures the adequacy of fiscal management policies and systems implemented by them.
- (b) Considerations for Subordinate Organizations
- (1) In general, the Council remains accountable for the actions of Subordinate Organizations which are established by the Council. Accordingly, the provisions of this policy shall apply to Subordinate Organizations of the Tribe. To the extent that the organizing documents, adopted by the Council for such organizations, provide specific direction regarding fiscal management, the provisions of such documents shall apply.
 - (2) The fiscal management policies and systems of Subordinate Organizations shall comply with standards established by the Chief Executive Officer in consultation with such organizations.
 - (3) The review responsibility of the Council over the fiscal management of Subordinate Organizations shall be carried out by the Chief Executive Officer and Chief Financial Officer, through an annual independent audit as prescribed in this policy.
 - (4) The financial records of Subordinate Organizations shall be available to the Chief Executive Officer and Chief Financial Officer of the Tribe at all times.

SECTION 6: ETHICAL CONDUCT

As defined in TP 1-100 Tribal Code of Conduct; Council Members, officers, employees and agents of the Tribe and all of its Subordinate Organizations shall be expected to

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conduct themselves to the highest ethical standards in carrying out the business of the Tribe. Individuals shall not;

- (a) Participate in any activity in which such individual has a conflict of interest;
- (b) Hold him/herself out to any entity as having any official capacity other than those roles and duties which are officially assigned;
- (c) Seek personal gain or influence with any third party through the use of such title, access to Tribal information or decision making authority;
- (d) Interfere with the carrying out of appropriate fiscal management role of any body or official outlined within this policy.

SECTION 7: PENALTIES

Any officer, employee or agent of the Tribe who knowingly and willfully violates any provisions of this policy or who obligates the Tribe for any purpose or amount not specifically authorized, or who obtains, uses or discloses information of the Tribe in any manner not in the best interest of the Tribe shall be subject to disciplinary action, including reprimand, probation, suspension and termination, civil or criminal action depending on the severity of the offense.

SECTION 8: IMPLEMENTATION

Implementation of this policy and regulations and procedures adopted pursuant hereto and all required systems and procedures shall be provided for by the Chief Financial Officer, under the direction of the Chief Executive Officer. The Chief Financial Officer shall review this policy each year, in consultation with Tribal Managers, and shall make recommendations through the Chief Executive Officer to the Council on or before June 30, for any changes required to carry out its intent.

SECTION 10: WAIVER OF SOVEREIGN IMMUNITY

Nothing in this Policy shall be construed or interpreted as a waiver of the sovereign immunity of the Redding Rancheria.

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