



# YSLETA DEL SUR PUEBLO MANAGEMENT POLICIES

*Personnel, Self-Monitoring, Management Information  
Systems, Finance, and Procurement & Contracts*

**Presented to Tribal Council on December 17, 2013**

# **PART 2: SELF-MONITORING AND EVALUATION**

## Ysleta del Sur Pueblo Self-Monitoring Policy

I, \_\_\_\_\_, have received a copy of the Pueblo Self-Monitoring Policy.

I understand that it is my responsibility as a Pueblo employee to read and understand these policies. If I have questions concerning this policy, I should ask my immediate supervisor.

I understand that all Pueblo employees will be covered by these policies unless otherwise notified.

I understand that Pueblo reserves the right to change policies covered in the manual at any time.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

*I understand this statement of understanding will be placed in my personnel file.*

## Part 2: Self-Monitoring and Evaluation

### Chapter 1 – Policy and Plan

This **Chapter 1 – Self-Monitoring and Evaluation Policy** was developed and prepared by the Tribal Operations/Compliance Division, was approved by Resolution TC-059-13, and became effective on December 17, 2013.

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Signature

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*Revised on:* \_\_\_\_\_

*Resolution No.* \_\_\_\_\_

## **Part 2: Self-Monitoring and Evaluation**

### **Chapter 1 – Policy and Plan**

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#### **2 – 1.01 Purpose of Self-Monitoring and Evaluation Policy and Plan**

This policy establishes the Self-Monitoring and Evaluation Policy and Plan which the Ysleta del Sur Pueblo (the “Pueblo”, “YDSP”) personnel will utilize to meet self-monitoring requirements for its federal, grant and privately funded programs, including, but not limited to, the Indian Self Determination and Education Assistance Act (P.L. 93-638); the Native American Housing Assistance and Self Determination Act (NAHASDA) of 1996<sup>1</sup>; OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments; OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; Texas Administrative Code, Texas Uniform Grant Management Standards; and all other applicable regulations or program requirements.

#### **2 – 1.02 Authority**

The Ysleta del Sur Pueblo Tribal Council (the “Tribal Council”) authorized the establishment of a Self-Monitoring and Evaluation Policy and Plan through Resolution No. 034-08 as a commitment to set a responsible system of internal financial and management controls designed to administer government program activities effectively while minimizing potential fraud, waste, or mismanagement.

This policy was revised on [DATE] by Resolution No. \_\_\_\_\_.

#### **2 – 1.03 Responsibilities**

The Pueblo is responsible for monitoring grant activities to ensure compliance with applicable federal, state, private and local requirements and monitoring performance goals under approved federal and state scopes of work and work plans (such as the Indian Housing Plan from HUD). These responsibilities include self-monitoring and the monitoring of sub-recipients.

##### **2 – 1.03.01 Tribal Operations Department/Compliance Division**

The Pueblo’s Tribal Operations Department/Compliance Division administers the internal program monitoring function that enforces the Pueblo’s Self-Monitoring and Evaluation Policy and Plan as a commitment to set a responsible system of internal financial and management controls. This is primarily performed through the Internal Program Monitor (“IPM”).

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<sup>1</sup> HUD responsibilities for reviewing recipients are set forth in 24 CFR § 1000.520, as referenced in §1000.502(c). HUD monitoring will consist of on-site review and off-site review of records, reports and audits [§1000.502(d)]. Section 1000.520 requires HUD to review, at least annually, each recipient’s performance to determine whether it has carried out its eligible activities in a timely manner, has carried out its eligible activities and certifications in accordance with the requirements and the primary objective of NAHASDA and with other applicable laws, and whether the recipient has a continuing capacity to carry out those activities in a timely manner.

### **2 – 1.03.02 Internal Program Monitor**

The IPM ensures independence and promotes broad review and compliance coverage.

The IPM is not authorized to: (i) perform any operational duties for the Pueblo; (ii) initiate or approve accounting transactions external to the internal monitoring activity; (iii) direct the activities of any of the Pueblo's employees not employed within Tribal Operations, except to the extent that such employee(s) has been appropriately assigned to a compliance team or to otherwise assist the IPM; and (iv) perform any activities that violate the guidelines of HIPAA.

### **2 – 1.03.03 Self-Monitoring Executive Committee**

The Self-Monitoring Executive Committee sets its strategic direction based on a risk-based Annual Audit and Monitoring Plan. Its members include: the Tribal Operations Director, Director of Finance, and Internal Program Monitor.

### **2 – 1.03.04 Self-Monitoring Evaluation Committee**

The Self-Monitoring Evaluation Committee conducts the quarterly self-monitoring evaluation based on a standardized Self-Monitoring Agenda. Its members include the Director of Operations, Internal Program Monitor, a Finance Manager, and the Program Director. Program evaluations may also be executed by an independent consultant, if deemed necessary.

### **2 – 1.03.05 Self-Monitoring Risk Workgroup**

The Self-Monitoring Risk Workgroup notifies the Internal Program Monitor of any self-monitoring concerns that occur within their area of expertise that may need formal evaluation during the Self-Monitoring Meeting. Its members include members from the Operations, Finance, Human Resources, and Management Information Systems Departments.

### **2 – 1.03.06 Self-Monitoring Reporting Panel**

The Self-Monitoring Reporting Panel is the authoritative body that reviews the self-monitoring results. The results are published in a final Self-Monitoring Report reviewed during a formal meeting attended by the Tribal Governor, Tribal Lieutenant Governor, Tribal Operations Director, and Internal Program Monitor.

## **2 – 1.04 Mission Statement**

The mission of the Tribal Operations/Compliance Division is to promote self-sufficiency by administering a responsible system of internal financial and management controls designed to minimize potential fraud, waste, or mismanagement.

## **2 – 1.05 Mission Strategy**

The IPM will conduct on-site assessments and review records relevant to program administration, including all source documents and program guidelines. All compliance review systems shall be based on the criteria set by funding agencies tailored to meet the needs of

specific programs, while adhering to the Pueblo's goals and objectives. This monitoring system provides a mechanism that assists tribal programs to continuously improve services and achieve the best possible outcome.

## **2 — 1.06 Required Access to Records**

The IPM must have full access to all Pueblo records, properties and personnel in order to properly conduct required monitoring activities. Accordingly, the Pueblo employees shall furnish any requested information and records within their custody and respond to any questions regarding powers, duties, activities, organization, property, financial transactions and methods of operation. The confidentiality of the information and documentation gathered during the conduct of monitoring activities, and any resulting self-monitoring report is the intellectual property of Pueblo Executive Management only and will be used exclusively for management purposes.

## Part 2: Self-Monitoring and Evaluation

### Chapter 2 – Tribal Operations/Compliance Division

This **Chapter 2 – Tribal Operations/Compliance Division** was developed and prepared by the Tribal Operations/Compliance Division, was approved by Resolution TC-059-13, and became effective on December 17, 2013.

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Signature

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Date

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## Part 2: Self-Monitoring and Evaluation

### Chapter 2 – Tribal Operations/Compliance Division

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#### **2 – 2.01 Self-Monitoring Scope and Functions of the Tribal Operations/Compliance Division**

##### **2 – 2.01.01 Definition and Objective of Self-Monitoring**

Self-Monitoring is a process that management puts in place to ensure that its policies and procedures are adhered to, and that business processes are operating effectively.<sup>2</sup> It follows the fundamentals of Internal auditing as an independent and objective assurance activity designed to add value and improve operations of the Pueblo as a service to management, Tribal Council and ultimately the Ysleta del Sur Pueblo Community.

##### **2 – 2.01.02 Scope of Operations**

The Tribal Operations/Compliance Division's scope of operations encompasses every phase and sector of the Pueblo operations. This requires going beyond the accounting and financial records to obtain a full understanding of the operations under review and involves such activities as, but not limited to:

- Assessing and determining the level of compliance with Pueblo policies and procedures, state and federal laws and government regulations;
- Assessing and determining effectiveness and efficiency of programs in accomplishing their goals and objectives;
- Conducting organization-wide risk assessment that encompasses a wide array of evaluation areas, including, but not limited to, Work Plans/Scopes of Work; Organizational Control, Management, and Personnel; Financial and Fiscal Management; Environmental Review; Procurement, Contract Administration and Inventory; Program Eligibility; and Labor Standards;
- Providing assistance and coordinating audit efforts with outside agencies, audit firms and external program evaluators, when applicable;
- Investigating fiscal misconduct;
- Ensuring all transactions and events are recorded accurately and in a timely manner;
- Ensuring all internal and external reporting requirements are handled in good faith and in a timely manner;
- Coordinating self-monitoring activities;
- Coordinating corrective action plans and monitoring program findings;
- Providing technical support, direction and recommendations when implementing corrective action measures; and
- Providing recommendations for management capacity building and training relevant to program compliance when developing and/or strengthening internal control measures.

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<sup>2</sup> Protiviti, 2012.

## Part 2: Self-Monitoring and Evaluation

### Chapter 3 – Independent Internal Program Monitor

This **Chapter 3 – Independent Internal Program Monitor** was developed and prepared by the Tribal Operations/Compliance Division, was approved by Resolution TC-059-13, and became effective on December 17, 2013.

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## **Part 2: Self-Monitoring and Evaluation**

### **Chapter 3 – Independent Internal Program Monitor**

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#### **2 – 3.01 Independent Internal Program Monitor; Independence, Objectivity and Ethics**

##### **2 – 3.01.01 Independence**

The IPM is responsible directly to the Director of Operations for the performance of Self-Monitoring activities and for the reporting of findings and recommendations. The IPM is therefore considered to be independent of the Pueblo departments and programs being reviewed.

##### **2 – 3.01.02 Objectivity**

Objectivity is essential to the monitoring function. Therefore, the IPM shall not devise or install procedures that will be later reviewed by this policy.

The IPM's objectivity will not be compromised by reviewing and recommending controls for new systems. In the installation of new systems, the IPM can offer suggestions for minimum controls during the course of feasibility studies and program implementation without impairing objectivity.

In the event that resources within the Tribal Operations/Compliance Department are limited or when deemed appropriate and necessary, an external consultant will be co-sourced to conduct department or program reviews and provide feedback on internal operations.

##### **2 – 3.01.03 Ethics**

The IPM shall maintain high standards of conduct, honor, and character so that the credibility and integrity of the IPM are not open to question. The IPM will subscribe to the Codes of Professional Ethics and Standards as promulgated by the Institute of Internal Auditors and the Pueblo's personnel and ethics policies.

#### **2 – 3.02 Self-Monitoring Planning, Conduct and Communication**

##### **2 – 3.02.01 Planning**

The IPM will develop a plan of Self-Monitoring activities and operation and submit to the Tribal Administrators for approval on an annual basis. The annual self-monitoring plan shall be based on an organization-wide risk assessment, including any program-specific requirements set forth by a grant or funding agency.

##### **2 – 3.02.02 Conduct**

Self-Monitoring activities shall be conducted in compliance with Generally Accepted Government Audit Standards established by the Comptroller General of the United States. These standards are contained and detailed in the U.S. Comptroller General's

Government Auditing Standards (2011 Revision or later). Monitoring will be conducted using various methods to ensure programmatic, financial and compliance operations are thoroughly analyzed and integrity is upheld within the Pueblo system of controls.

### **2 – 3.02.03 Communication and Reporting**

The IPM will communicate with the Director of Operations before beginning an audit or self-monitoring session. Thereafter, to the fullest extent practicable, the IPM will notify the department management of the nature and purpose of the audit or self-monitoring session. The IPM will endeavor to minimize any surprises at the conclusion of a Self-Monitoring activity. During the course of the self-monitoring process, the IPM will inform the Self-Monitoring Reporting Panel and department management, to the fullest extent practicable, of any significant findings or concerns noted.

During the Self-Monitoring Meeting, each department will be evaluated based on elements described in the Annual Self-Monitoring Plan. The Self-Monitoring Evaluation Committee will rate the department on four (4) main areas of evaluation:

- Adherence to administrative objectives;
- Financial performance;
- Adherence to output requirements; and
- Managing administrative concerns risks.

The ratings will be calculated on a scale of 1 to 4 (with 4 being the highest) and only ratings below 2.5 will be included in the draft report. The draft report will be disseminated to the Task Force and the appropriate Department Director for preliminary review and comments. After the comment phase concludes, the draft report will be finalized and reported to the Tribal Administrators during a formal meeting.

### **2 – 3.02.04 Management Performance Reviews**

The final report for each department may be utilized in the management performance review for the respective directors of each department.

***Note: See Part 1, Chapter 5 for more information on performance reviews.***

### **2 – 3.03 Required Continuing Professional Education**

The IPM must satisfy the continuing education requirements specified in the Government Auditing Standards (2011 Revision or later). Such continuing education ensures that Compliance Division members remain current on professional techniques and standards. In addition, members of the Institute of Internal Auditors and the American Institute of CPAs must meet the requirements of those organizations.

The Tribal Operations/Compliance Division recognizes the benefits to the Pueblo of ongoing training and education of its professional employees and its resulting impact on job performance. Therefore, a reasonable amount shall be included in the Compliance Division's annual operating budget for continuing professional education and development, to include necessary professional memberships and certifications.

***Note: Please see Part 1, Chapter 7, for more information on the Pueblo's training and education policy.***

## Part 2: Self-Monitoring and Evaluation

### Chapter 4 – Tools and Resources

This **Chapter 4 – Tools and Resources** was developed and prepared by the Tribal Operations/Compliance Division, was approved by Resolution TC-059-13, and became effective on December 17, 2013.

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## **Part 2: Self-Monitoring and Evaluation**

### **Chapter 4 – Tools and Resources**

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#### **2 – 4.01 Self – Monitoring Tools and Resources**

##### **2 – 4.01.01 Tools**

- General Information Sheet (GIS) – “A”
- Comprehensive Report Due Date Schedule – “B”
- Quarterly Review of Budget Performance Reports – “C”
- Quarterly Review of Program Statistics – “D”
- Award and Modification Tracking Tables – “E”
- Deliverables Tracking Table – “F”
- Grant Setup/Closeout Checklist – “G”
- Policy Review/Update Checklist – “H”
- Active Grants/Contracts Listing – “I”
- Master Budget Book – “J”

##### **2 – 4.01.02 Forms**

- Self-Monitoring Agenda
- Evaluation Forms
- Audit Tool Kit
- Annual Self-Monitoring Plan