

## Notice of Tribal Trust Evaluation

- Typically the auditor assigned to the Tribe's trust evaluation will reach out to the Self-Governance representative or whoever they have on file as the point of contact, explaining that the Tribe will be evaluated on their trust programs and identify possible dates and times to hold an entrance conference and get a timeline of when the evaluation will be complete.
- The Tribe will receive a letter from the Department of Interior stating that the Tribe will be participating in a Tribal Trust Evaluation.
  - The letter should specify a time period for which the Tribe is being evaluated.
  - The letter will ask the Tribe to be prepared to provide all fiduciary trust records, have key staff available for interviews, and provide documentation during the trust evaluation period.
  - The letter will identify the date of the entrance conference and then identify a date of when the requested questionnaires are to be completed and sent to the auditor.
  - Attached to the letter will be a Tribal Representation Letter (see attached) that will need to be signed and submitted at the end of the evaluation.

*Advice- identify all trust programs the Tribe has compacted, identify experts in those areas, schedule a meeting with your team, and prepare for the Entrance Conference. Develop questions to ask the auditor. If you have not received the previous evaluation report, request that from the auditor and review past findings. Ensure that everyone on your team is present for the Entrance Conference. You will need to complete an attendance sheet (see attached) which includes everyone's name, title, organization, telephone number, and email address. Identify a point of contact between Tribe and Auditor.*

## Develop a team

- Elected Official- decision maker
- Self-Governance rep. – ensures evaluation is conducted in accordance with Compact/Funding Agreement and ISDEAA 25 U.S.C. § 5366, coordinates team, corresponds with Federal Partners, schedules meetings; reports to leadership and keeps them updated
- Legal rep. – identifies any legal issues, ensures compliance, helps develop strategy, assists in developing corrective action plans
- Tribal Experts in areas being evaluated – will provide documentation, answer area-specific questions, provide information on roles and responsibilities, identify gaps, develop corrective action plans, formulate questions to Federal Partners, and may also want to include department attorney to aid in corrective action plans.
- Coordinator- identify someone who oversees these areas and can coordinate with the various trust areas, assist with locating documents, develop checklists and satisfy corrective actions, and communicate between Self Governance and trust departments. This person may be a Division Director, Deputy Director, Area Manager, or similar position.

## Tribal Trust Evaluation Components

- **Entrance Conference** – The auditor will explain the evaluation process and answer any questions the Tribe may have regarding the audit. The Tribe will receive questionnaires pertaining to each of the trust areas to be completed after the entrance exam (via email).
  - During the entrance conference, the auditor will discuss the prior evaluation report and highlight any findings identified in that report. **If you have not seen the previous report- request it from the auditor as soon as possible.**
  - You will discuss the process, including the scope (time frame for the evaluation, typically a 2-yr window)
  - The auditor will identify what trust programs the Tribe has compacted but may ask the Tribe to verify the compacted program; an example of trust programs include:
    - Trust Management
    - Forestry
    - Grazing
    - Land Title and Records Office (LTRO)
    - Oil & Gas
    - Probate
    - Sand & Gravel
    - Supervised Accounts
    - Wildland Fire
    - Agriculture
    - Appraisals (MOU)
    - Beneficiary Process Program (M.O.U.)
    - Natural Resources
    - Acquisitions & Disposals (advertised sales, negotiated sales, gift conveyances, exchanges, partitions, fee to trust, patent-in-fee)
    - Business Leasing
    - Residential Leasing
    - Rights-of-Way
  - There will be a time to ask any questions or address any concerns.
- **Questionnaires**- the auditor will email the Tribe the applicable questionnaires after the entrance conference; the completed questionnaires will be due to the auditor approximately a week after the entrance conference. These questionnaires are designed to help the auditor assess the Tribe's internal controls (see attached examples of questionnaires).
- **Documentation** – the Tribe will need to submit a copy of all Tribal Resolutions/laws and/or Ordinances as they apply to the administration of compacted trust programs. See the attached request for documents.
- **Discussions/follow-ups** – at any time throughout the evaluation process, the Tribe can request a meeting with the auditor or correspond with the auditor via phone/email; however, the Tribe prefers. If there are times when the Tribe is confused or disagrees with a request, it is recommended to schedule a meeting to discuss the issue.
- **Exit Conference** – the auditor will discuss the preliminary results of the evaluation, document the discussion, and obtain input/comments from the Tribe. Another attendance sheet will be completed after this meeting.
  - The auditor will reiterate the Secretary's responsibility per 25 C.F.R. § 1000.354 to conduct evaluations to ensure trust functions under Self-Governance compacts are administered in accordance with trust standards defined by federal law.
  - The auditor will explain the process of the Questionnaires and Testing sheets and the verification process on how the auditor can reassign an auditor rating.

- The auditor will inform the Tribe of the number of the overall findings, observations, and Secretarial responsibilities found.
- The auditor will discuss the report timeframes.
- Questions/Concerns- the auditor may discuss any tribal resolutions or memorandums of understanding regarding the trust programs that were reviewed. They may follow up on any concerns the Tribe has related to trust activities mentioned in the entrance conference. They may discuss any instances of fraud, waste, or abuse involving trust functions/programs encountered, if applicable, and answer any questions or address any concerns from the Tribe.
- **Draft Report/Final Report** - If there is a finding(s), the auditor will issue a draft report. When this occurs, the Tribe will have 21 days to provide a response to the finding(s). If the Tribe fails to respond, the final report will be issued stating the Tribe did not respond. If there are no findings, a draft report will not be issued because there are no findings for the Tribe to address, and a final report will be issued.

*Advice- It is in the Tribe's best interest to respond to the draft report (if applicable) to address a finding(s) or let the auditor know that the Tribe agrees or disagrees with a finding(s) and is taking steps to address it the finding(s) through a corrective action plan or an explanation on why they disagree with the finding(s). I recommend having an internal meeting immediately after the Exit Conference to start formulating the Tribal response.*

*Maintain a positive relationship with the auditor, and set clear communication with the Federal Partners and your team. Keep the auditor apprised of what the Tribe is doing. If deadlines are unachievable, request more time from the auditor as soon as possible and keep them updated on what actions are being taken to meet deadlines. Try to have a positive view of the evaluation and think of it as an opportunity to improve the Trust programs and make them more efficient and effective. However, be sure to review every request carefully and ensure that the request falls within the scope of the Secretary's responsibility. This evaluation can be used as a tool to improve your Self-Governance programs.*

*After the evaluation is complete and the Tribe receives its final report, review the report, and identify areas that can improve and implement changes. You may also want to do an internal evaluation of programs and evaluate this process and determine what worked well, what could be improved, and what changes you would make for future Tribal Trust Evaluations. We also included our federal partners in this process to get a better perspective from their standpoint.*

Feel free to contact me with any questions

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