

VERDIGRIS BOTANICA TRIBE AND TRUST

INTERNAL POLICIES AND PROCEDURES FOR FLEET ACCOUNT AND SMARTPAY PROGRAM MANAGEMENT

Policy Title: Internal Safeguards for Financial and Operational Management

Effective Date: _____

Policy Approved By: Tribal Governing Board

I. PURPOSE

The purpose of this section is to establish the intent and relevance of the policies and procedures related to the GSA SmartPay Program and Fleet Account management. To establish comprehensive policies and procedures that ensure the secure, compliant, and efficient use of the GSA SmartPay Program and Fleet Account while protecting tribal resources and financial sustainability. This policy aims to mitigate risks, enhance operational effectiveness, and uphold fiscal responsibility among all members of the Verdigris Botanica Tribe and Trust.

II. SCOPE

This section outlines the applicability of the policies to different stakeholders involved in the Tribal activities. These policies apply universally to all employees, officers, contractors, and authorized users of the Verdigris Botanica Tribe and Trust Fleet Account under the GSA SmartPay Program. The policy serves as a guideline for all operational activities pertaining to fleet management and financial transactions associated with SmartPay.

III. DEFINITIONS

This section defines key terms relevant to the policies and procedures outlined in this document.

- 1. Fleet Account:** The financial account utilized for all transactions related to the procurement, maintenance, and operation of fleet vehicles owned or operated by the Verdigris Botanica Tribe and Trust.
 - 2. GSA SmartPay Program:** A government-wide program administered by the General Services Administration that facilitates the purchase of goods and services through the use of charge cards.
 - 3. Authorized Users:** Individuals who have received permission from the Tribal Governing Board to access and use the Fleet Account. Authorized users are responsible for ensuring that all transactions made are compliant with tribal policies, conducting regular reviews of their usage and expenditures, and reporting any irregularities or concerns to the Financial Officer.
 - 4. Financial Officer:** The designated official responsible for overseeing financial transactions and reporting related to the Fleet Account.
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IV. GENERAL PRINCIPLES

This section sets forth the foundational principles that govern the management of the Fleet Account.

- 1. Accountability:** All financial and operational activities must be conducted with absolute transparency and in strict accordance with both tribal and federal regulations.
 - 2. Compliance:** All transactions conducted through the Fleet Account must be in compliance with GSA SmartPay guidelines and fiduciary obligations as mandated by the Tribe's governing documents.
 - 3. Protection:** Adequate measures must be in place to prevent misuse, fraud, or unauthorized use of tribal funds and assets.
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V. AUTHORIZED USE OF FLEET ACCOUNT

This section delineates the acceptable uses of the Fleet Account and the requisite authorization processes.

- 1. Permissible Transactions** a. Transactions must serve official tribal purposes, which include but are not limited to procurement, travel expenses, fuel, and vehicle maintenance. b. Personal or unrelated expenses incurred by employees or authorized users are strictly prohibited and shall not be charged to the Fleet Account under any circumstances.
 - 2. Pre-Approval Requirements** a. All expenditures exceeding \$500 must receive pre-approval from two authorized officers designated by the Tribal Governing Board. b. In urgent situations where prior approval is impractical, written confirmation must be obtained through email or a signed memo to validate the expenditure post-factum.
 - 3. Restricted Access** a. Access to the Fleet Account shall be limited exclusively to individuals designated by the governing board. b. Before access is granted, authorized users must complete mandatory training on SmartPay Program rules and adhere to tribal financial policies.
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VI. MONTHLY RECONCILIATION PROTOCOLS

This section outlines the procedures for monthly reconciliation of the Fleet Account.

- 1. Reconciliation Responsibilities** a. The Financial Officer is tasked with the responsibility of reconciling all Fleet Account transactions on a monthly basis, thereby ensuring that no discrepancies exist. b. A detailed reconciliation report shall be submitted to both the Chairperson and Tribal Secretary within five (5) business days following the conclusion of each reconciliation period.
 - 2. Discrepancy Resolution** a. Any discrepancies identified during the reconciliation process must be reported immediately to the governing board for review and guidelines on corrective action. b. Cases of unauthorized expenditures will lead to an internal investigation and potential corrective measures as deemed appropriate by the governing board.
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VII. FRAUD PREVENTION AND RISK MANAGEMENT

This section details the protocols for preventing fraud and managing risks associated with Fleet Account transactions.

- 1. Transaction Monitoring** a. Real-time monitoring of all account activities shall be carried out using designated and secure financial software systems. b. Alerts shall be generated for high-value or unusual transactions and these must be reviewed within 24 hours by the appointed financial officer.

2. **Audits** a. An annual independent audit will be conducted to ensure compliance with these internal policies along with federal regulations. b. Random internal audits may occur on a quarterly basis to ensure vigilance in detecting and addressing irregularities in financial activity. c. The appointment process for auditors will be determined by the Tribal Governing Board, which will select qualified candidates through an established selection process. Auditors must be independent and possess relevant experience in compliance audits.
 3. **Fraud Reporting** a. Suspected fraud, misuse, or irregularities in account usage must be reported immediately to the governing board for swift intervention. b. All investigations will remain confidential and require strict adherence to corrective measures to reduce the potential for future incidents.
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VIII. WHISTLEBLOWER PROTECTION

This section ensures that individuals who report suspected fraud or misuse of the Fleet Account are protected from retaliation.

1. **Any employee or authorized user who reports suspected fraud, misuse, or violations of these policies will be protected against retaliation, ensuring that their confidentiality is maintained.**
 2. **Retaliation against any individual for reporting concerns in good faith will not be tolerated and may result in disciplinary actions.**
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IX. SECURITY MEASURES

This section outlines the security measures essential for protecting sensitive financial information related to the Fleet Account.

1. **Data Protection** a. All sensitive financial data must be encrypted and stored within secure, password-protected databases or documented securely. b. Access to account credentials is restricted only to authorized personnel on an as-needed basis in order to maintain the integrity of sensitive information.
 2. **Access Controls** a. Multi-factor authentication must be employed for any access to the Fleet Account. b. Access rights to the Fleet Account will be immediately revoked upon the individual's termination or removal from an authorized role.
 3. **Physical Security** a. Physical copies of all Fleet Account-related documents must be securely locked and stored in a safe location. b. Access to these documents shall be limited to authorized personnel only, ensuring that unauthorized individuals do not have the ability to manipulate or misuse sensitive information.
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X. TRAINING AND AWARENESS

This section emphasizes the importance of training for authorized users in relation to Fleet Account policies and procedures.

1. All authorized users are mandated to attend an annual training session focusing specifically on Fleet Account policies, SmartPay guidelines, and compliance requirements.
2. In addition to the annual training, authorized users must also participate in periodic refresher training sessions to reinforce policy awareness.
3. Training sessions will cover case studies illustrating common errors, effective fraud prevention strategies, and clear reconciliation processes, with an objective to strengthen the knowledge base of all

authorized personnel.

XI. PENALTIES FOR NON-COMPLIANCE

This section describes the consequences of failing to comply with the established policies and procedures regarding the Fleet Account.

- 1. Financial Penalties** a. Unauthorized users who engage in improper use of the Fleet Account shall be held financially liable for reimbursing the Tribe for any unapproved or improper expenses. b. Persistent violations of these policies may result in the suspension of Fleet Account privileges for the individual involved.
- 2. Disciplinary Actions** a. Individuals found in violation of this policy may face disciplinary actions, including but not limited to termination of employment or other roles within the Tribe. b. Any criminal misuse of tribal funds or resources will result in immediate reporting to appropriate law enforcement or regulatory authorities.
- 3. Enforcement Procedures**
 - a. Violations will be documented by the Financial Officer, who will maintain a record of all incidents including the nature and date of the violation.
 - b. A violation is defined as any unauthorized access or usage of the Fleet Account, failure to adhere to pre-approval requirements, or any action that compromises the integrity of financial operations.
 - c. Upon documentation of a violation, the governing board will review the case and determine appropriate actions, which may include penalties outlined in the Financial Penalties and Disciplinary Actions sections.

XII. GOVERNING BOARD OVERSIGHT

This section details the responsibilities of the governing board in supervising Fleet Account operations.

1. The governing board shall convene quarterly meetings to review Fleet Account reports and address any compliance or operational concerns raised in relation to these policies.
2. The board retains full authority to amend or revise these policies as necessary to adapt to operational needs, regulatory changes, or best practices.

XIII. POLICY REVIEW AND AMENDMENTS

This section establishes the process for reviewing and amending the internal policies related to the Fleet Account.

1. These policies are subject to annual review by the governing board to ensure their continued relevance and effectiveness.
2. Any proposed amendments shall be subject to approval by a majority vote of the board members during the next scheduled meeting.

XIV. CONFLICT RESOLUTION PROCEDURE

This section details procedures for resolving disputes pertaining to the Fleet Account usage and policy interpretation.

1. Initial Resolution

- a. All conflicts related to the interpretation or application of these policies shall first be addressed informally between the parties involved to seek a mutually satisfactory resolution.

2. Formal Mediation

- a. If informal resolution fails, either party may request formal mediation by submitting a written request to the Tribal Governing Board.
- b. Mediation shall be conducted by a designated mediator chosen by the governing board and shall follow established protocols for ensuring impartiality and fairness.

3. Final Decision

- a. Should mediation fail to resolve the issue, the matter will be escalated to the Tribal Governing Board, whose decision shall be final and binding on all parties.

4. Documentation

- a. All conflict resolutions must be documented and maintained on file for future reference and to ensure compliance with tribal governance standards.

CERTIFICATION

The Verdigris Botanica Tribe and Trust Governing Board certifies that this document constitutes the official policy for managing the Fleet Account and SmartPay Program as of the effective date mentioned above.

CHAIRPERSON:

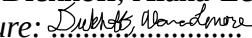
Name: Padgett; Alaina-Letresia, Michelle

Signature: 

Date: 12-5-24

TRIBAL SECRETARY:

Name: Diekhoff, Alana-Lenore

Signature: 

Date: 12/5/24

Seal:
