

COMMISSIONER'S ORDER 01-87

FINANCE

A COMMISSIONER'S ORDER TO ESTABLISH REGULATIONS GOVERNING THE COLLECTION AND REMITTANCE OF TAXATION REVENUE UNDER THE JURISDICTION OF THE MILLE LACS BAND OF CHIPPEWA INDIANS.

WHEREAS, the Commissioner of Finance is authorized to promulgate regulations governing all Band taxation matters, pursuant to Band Statute 1085-MLC-37, Section 67.12, and;

WHEREAS, the persons and entities who collected sales tax have not remitted said tax to the Band in accordance with Band Statute 1085-MLC-30, Section 10.

NOW THEREFORE, pursuant to the authority vested in Band Statute 1085-MLC-30, Section 10.01 - 10.03, I, Harry D. Simons, Commissioner of Finance, do hereby order that the retailers on or before the twenty first day of each month, following month of sale, shall file a tax return with full payment of taxes with the Commissioner of Finance.

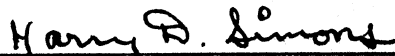
IT IS FURTHER ORDERED, pursuant to Section 10.03 all returns and payment of taxes that are late have a penalty of \$ 10.00 for the first month plus \$ 5.00 for each month thereafter, until the penalty of \$ 25.00 is reached.

IT IS FURTHER ORDERED, all tax returns which are late and payments of taxes which are due pursuant to time specified in Section 10.01 shall be assessed a penalty of ten percent per month on the tax found due.

BE IT FURTHER ORDERED, that all tax money collected by retail establishments shall be placed in a separate accrued tax account within forty-eight (48) hours after collection. Funds in this account shall not be withdrawn, except for the sole purpose of paying taxes on or before due date.

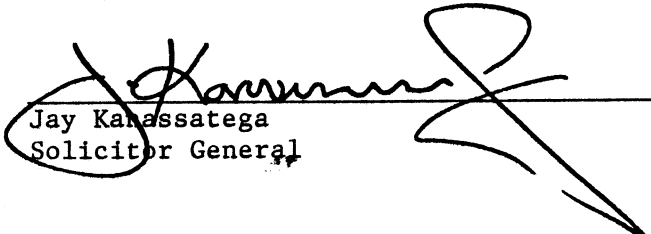
BE IT FINALLY ORDERED, that the Commissioner of Finance shall petition the Solicitor General to legal action against any person or entity suspected of unlawful evasion of taxes in violation of Band Statute 1085-MLC-31, Section 25.02.

DONE AND DATED, at Vineland, Minnesota this fifth day of March, in the year one thousand nine hundred eighty seven.

  
\_\_\_\_\_  
Harry D. Simons  
Commissioner of Finance

APPROVED AS TO FORM  
& EXECUTION

EXPIRATION DATE

  
\_\_\_\_\_  
Jay Kanassataga  
Solicitor General

\_\_\_\_\_  
September 30, 1988

OFFICIAL SEAL OF THE BAND

F. If funded through a Letter of Credit, does the Tribal Contractor/Grantee agree to make draw-downs as close as possible to the time of need for disbursements?

X  Yes   No

\*G. Is the Financial Management System, as outlined in the Tribal Contractor/Grantee's printed manual, being used?

X  Yes   No

H. Comments and/or recommendations: See detailed comments in Trip Report regarding Financial Management.

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\_\_\_\_\_  
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Note: \*If "NO" is checked, the Financial Management System is inadequate/non-existent.

PROCUREMENT MANAGEMENT:

Tribal Contractors/Grantees shall maintain a procurement system which, as a minimum, meets the requirements of 25 CFR 276.12.

Based upon Draft Procurement Manual.

\*A. Are there written Procurement Standards (Procurement Manual) providing guidance on procurement management?

X  Yes   No

B. Does the Tribal Contractor/Grantee have a procurement system in operation which requires the following:

1. A code or standards of conduct which governs the performance of its officers, employees, or agents in contracting with and expending Bureau of Indian Affairs contract/grant funds? These standards should forbid the Contractor/Grantee officers, employees or agents for soliciting or accepting gratuities, favors, or anything of monetary value from Contractors or potential contractors. To the extent permissible by law, rules or regulations, such standards shall provide for penalties, sanction or other disciplinary actions to be applied for

violation of the standards? (See OMB Circular A-102 Attachment "O" for further guidance.)

Yes  No

If no, comment: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Are all procurement transactions, regardless of whether negotiated or advertised and without regard to dollar value, conducted in a manner so as to provide maximum open and free competition? Applies only after Indian preference standards have been met.

Yes  No

If no, comment: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Has the Contractor/Grantee established procurement procedures which provide for, as a minimum, the following procedural requirements:

- a. Review of proposed procurement actions by a Contractor/Grantee official to avoid unnecessary or duplicative purchases?

Yes  No

- b. Are "invitation for bids" or "requests for proposals" used by the Contractor/Grantee?

Yes  No

If yes, are they based upon a clear and accurate description of the technical requirements for the material, product, or service to be procured.

Yes  No

- c. Where applicable, are lease alternatives considered along with purchasing so as to insure economical and practical procurements?

Yes  No

d. Are positive efforts made by the Contractor/Grantee to use small business and minority-owned businesses.

X  Yes   No

e. Are formal procurement instruments used (i.e., fixed price contracts, cost reimbursable contracts, etc.) by the Contractor/Grantee in its procurement transactions?

X  Yes   No

If yes, is an assessment made by the Contractor/Grantee to ensure that the proper procurement instrument is used?

X  Yes   No

f. Does the Contractor/Grantee utilize formal advertising, with adequate purchase description, sealed bids, and public bid openings to the extent practicable for its procurement transactions? (See OMB Circular A-102 Attachment "O" for additional guidance.)

X  Yes   No

g. Are these provisions that ensure adequate competition of major invitations for bid and requests for proposal?

X  Yes   No

h. Where negotiated procurements are made does the Contractor/Grantee have documentation to show that one of the seven (7) instances permitting negotiation existed?

X  Yes   No

i. Does the Contractor/Grantee ensure that contracts are entered into only with contractors who possess the potential ability to perform under the terms and conditions of the proposed contract?

X  Yes   No

j. Do contract files for procurements in excess of \$10,000 contain, at least, justification for the use of negotiation in lieu of formal advertising, contractor selection and the basis for the cost or price negotiation?

X  Yes   No

k. Do contract files contain written justification for noncompetitive procurements?

X  Yes   No

l. Is a system for contract administration maintained to assure contractor conformance with terms and conditions and specifications of the contract, and to assure adequate and timely follow-up of all purchases?

X  Yes   No

m. Do all procurement transactions entered into by the Tribal Contractor/Grantee using contract/grant funds contain the appropriate provisions contain in 25 CFR 276.12 (c) (1) through (10)? (See OMB Circular A-102 Attachment "O" for additional guidance.).

X  Yes   No

\*4. Are the written Procurement Standards (Procurement Manual) practiced regularly? Based upon Draft Procurement Manual.

X  Yes   No

B. Comments and/or recommendations: The Band should seriously consider the adoption of this Draft Manual and ascertain these procedures are practiced.

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Note: \* If no is checked, the Procurement Standards are inadequate Non-existent.

PROPERTY MANAGEMENT:

Tribal Contractors/Grantees shall maintain a property management system which, as a minimum, meets the requirements of 25 CFR 276.11.

A. Does the Tribal Contractor/Grantee have a property management system in operation which provides for the following: