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| Operational: | Audit intended to determine whether a program is (1) managing and utilizing its resources economically and efficiently; (2) accomplishing its operational goals; (3) safeguarding its assets; and (4) complying with policies, procedures, laws and regulations. An operational audit includes elements of the other audit types listed below. |
| Compliance: | Audit intended to review adherence to applicable tribal, federal and state laws, rules, regulations, policies and procedures. |
| Financial: | Audit intended to review accounting and financial transactions to determine if commitments, authorizations and receipt and disbursement of funds are properly and accurately recorded and reported. |
| Internal Control: | Audit intended to review a program's procedures and controls. This includes a review of the tribe's fiscal activities such as payroll, cash handling, inventory, equipment, fixed assets, physical security, grants and contracts, and financial reporting as well as all operating policies and procedures concerning the program. |
| Fixed Asset: | Audit intended to determine the accuracy of a program's fixed assets recorded and to ensure compliance with applicable policies and procedures. |
| Inventory: | Audit intended to determine the accuracy of inventory recorded and to ensure compliance with accountability procedures and physical safeguards including periodic physical counts. |
| Cash Count: | Audit intended to assess the adequacy of policies and procedures and internal controls for cash handling to minimize the risk that errors and irregularities would go undetected. |
| Investigations: | Audit performed when appropriate with focus on alleged violations of tribal, state and federal law and policies and procedures. |
| Consulting: | Consulting services are provided to management as requested to add value and improve a program's governance, risk management and control processes. This may include counsel, advice and facilitation. |