

- 6) Assisting in determining sources of funds, and in the hiring of qualified CPA accounting firms to make audits as required by funding agencies and OMB Circular A-102, Attachment P. This includes assisting tribes in contracting for such audits and providing any pre-audit assistance needed to help the tribal accounting department to prepare for such audit and to monitor the progress of such audits for compliance with the audit service contract.
- 7) Other technical assistance and services as requested by the tribes, such as:
 - a. Assisting in determining the appropriate computer hardware and software to purchase when manual accounting systems are to be converted. Overall assistance includes designing charts of accounts and helping to close manual accounting records and entering data on computer.
 - b. Helping to accomplish feasibility/profitability studies for certain proposed and current tribal business ventures.
 - c. Review of documentation to determine if there is indication of wrongdoing and providing recommendations as to the course of action needed to be taken by tribal officials.
 - d. Other

Internal Branch

The Internal Branch of TAAS makes reviews/examinations of any and all accounting records maintained by the Bureau that pertain to trust fund activities, such as:

Individual Indian Money Accounts (IIM)

Imprest Funds

Leases (to include leaseholders records)

Student School Banks and Student Activity Funds

Credit Programs

Court Funds

Other

The Internal Branch also provides assistance and services to Bureau offices to address special problems, as requested or directed by authorized BIA officials.