

## TRIBAL SERVICES

experience **expertise** // As a tribal government official, you recognize tribal organizations must be responsible stewards of tribal and other public funds. In today's environment, you face the daily challenge of managing resources while providing cost-effective services that meet the needs of tribal members and others. **You need insightful, independent advice.** BKD can help.



As one of the nation's largest CPA and advisory firms, **BKD, LLP** can provide audit, accounting and consulting services for your tribe and gaming operations. BKD understands tribes and the tribal gaming industry, and we appreciate and respect the cultural history and values of Native American organizations.

### BKD TRIBAL EXPERIENCE

BKD National Governmental Group has extensive experience serving many tribes, including some of the largest in the U.S. We understand tribal sovereignty issues and are experienced in serving self-governance tribes. Our tribal clients receive significant levels of federal funding, and we're familiar with the majority of those funding programs. We also have significant experience in tribal gaming operations and other tribally owned business operations. Our industry experience and involvement with national associations, including NAFOA, GFOA and NIGC, mean we have the expertise to help your tribal organization with fiscal accountability, resource management, grant compliance, regulatory compliance, performance measurement, budgeting and debt administration.

### FISCAL ACCOUNTABILITY

Your tribal organization must be financially accountable to tribal members and other resource providers. You strive to provide meaningful financial statements and presentations

to demonstrate your effectiveness at providing services to tribal members and managing tribally owned businesses. Our assurance advisors can help you:

- Produce easy-to-interpret monthly reporting packages
- Implement new accounting standards
- Educate your organization about fiduciary & accounting issues
- Strengthen internal controls
- Prepare your Annual Financial Report
- Prevent & investigate fraud
- Assess processes or operations for effectiveness or efficiency
- Perform compliance audits in accordance with Title 2 of U.S. CFR Part 200 (Uniform Guidance)

### AUDIT

BKD advisors have experience providing external audit services to tribal governments, tribal gaming operations and other tribal organizations across the nation. This includes audits of:

- Tribal government financial statements
- Tribal casinos
- Horse-racing activities governed by state commissions
- Special audits required by state tribal gaming compacts
- Employee benefit plans

500 CLIENTS 

Experience round-the-clock commitment to ideas from a firm that works with approximately 500 governmental entities.

## MICS COMPLIANCE, INTERNAL AUDIT & CONTROL

BKD professionals have experience performing Minimum Internal Control Standards (MICS) agreed-upon procedures and attestation examinations in compliance with National Indian Gaming Commission requirements.

We also can provide MICS-compliant internal audit services for the Native American gaming industry. In addition, BKD advisors can help you evaluate, document and improve your operational, internal control and external financial reporting systems.

## FORENSIC ACCOUNTING

BKD's Forensics & Valuation Services division includes industry and service experts, a consulting attorney, forensic accountants and Certified Fraud Examiners. Our services include:

- Fraud prevention consulting & training
- Fraud investigation services
- Computer forensics
- Litigation support
- Expert testimony

## TAX

BKD tax advisors can help your tribe with its planning and compliance needs, offering services in areas such as:

- Sales & use tax
- State & local tax (SALT)
- Accounting outsourcing, including payroll tax
- Income tax for entities jointly owned by tribal & nontribal owners

## ADDITIONAL SERVICES

BKD also provides many other services, including:

- Information technology consulting
- Risk management technology
- Accounting outsourcing
- Due diligence
- Investment & financial planning
- Title 31 reviews

## POTENTIAL BENEFITS

BKD provides unmatched client service by applying technical expertise and disciplined delivery of solutions for your financial and management needs. The benefits of this approach can include:

- More reliable financial information
- Improved internal control systems
- Improved compliance

## 1:6 PARTNER:STAFF



With a partner-to-staff ratio lower than the average for national firms, you'll have access to partners and experience personal communication.

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