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# United States Department of the Interior

BUREAU OF INDIAN AFFAIRS  
Great Plains Regional Office  
115 Fourth Avenue S.E. - Suite 400  
Aberdeen, South Dakota 57401

AUG -- 9 2015

Certified Mail - Return Receipt Requested

## NOTICE OF CHANGE IN PAYMENT METHOD

The Honorable Kevin Wright  
Vice Chairman, Lower Brule Sioux Tribe  
187 Oyate Circle  
Lower Brule, South Dakota 57548

Dear Vice-Chairman Wright:

The Indian Self-Determination and Education Assistance Act contain the following requirement:

*For each fiscal year during which an Indian tribal organization receives or expends funds pursuant to a contract entered into, or grant made, under this subchapter, the tribal organization that requested such contract or grant shall submit to the appropriate Secretary a single-agency [sic] audit report required by chapter 75 of Title 31. [Title 25 U.S.C. 450c(f)]*

Under the requirements of Office of Management and Budget Circular A-133, recipients are required to file their single audit reports with the Federal Audit Clearinghouse within 9-months of the end of the Tribe's fiscal year (FY). According to the records of the Federal Audit Clearinghouse and the Office of Internal Evaluation and Assessment, your Tribal Organization has not submitted its single audit report for FY 2014.

This action is taken pursuant to the authority contained in the Single Audit Act and the implementing guidance issued by the Office of Management and Budget through OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, which provides:

In cases of continued inability or unwillingness to have an audit conducted in accordance with this part, Federal agencies and pass-through entities shall take appropriate action using sanctions such as:

- (a) **Withholding a percentage of Federal awards until the audit is completed Satisfactorily;**
- (b) Withholding or disallowing overhead costs;
- (c) Suspending Federal awards until the audit is conducted; or
- (d) Terminating the Federal award.

The Bureau has determined that because you have failed to submit appropriate audits, we will make payments of all contract funds, including contract support costs, by way of **monthly advance installments** commencing in FY 2016 until all audits have been submitted. Other payment methods will resume upon the Bureau's receiving notification that Lower Brule Sioux Tribe has submitted the Single Audit Report for FY 2014. Moreover, the Bureau reserves the right to impose additional sanctions, including withholding funds, if audits are not submitted in a timely manner.

Completed audits are to be sent to the Federal Audit Clearinghouse in accordance with the provisions of OMB Circular A-133 at:

<http://harvester.census.gov/sac>

Federal Audit Clearinghouse  
12220 Sunrise Valley Drive, Reston, VA 20191

Phone: (800) 253-0696

Fax: (301) 763-6792

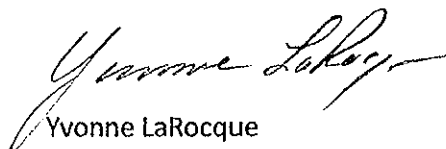
This is a final decision of the Awarding Official. You may appeal this decision to the Interior Board of Contract Appeals, 1800 F St. NW, Washington, DC 20405. The Interior Board of Contract Appeals (IBCA) is the authorized representative of the Secretary of the Interior with jurisdiction to hear and determine appeals relating to contracts made by any Bureau or Office of the Department of the Interior.

If you decide to appeal, you must mail or otherwise furnish a written notice of appeal to the IBCA with 90 days of receipt of this decision and provide a copy to the Awarding Official from whose decision the appeal is taken. The Notice of appeal must indicate that an appeal is intended, reference this decision, and identify the contract number.

If you appeal to the IBCA, you may, solely at your election, proceed under the Board's small claims procedure for claims of \$50,000 or less or its accelerated procedure for claims of \$100,000 or less. Instead of appealing to the IBCA, you may bring an action directly in the U.S. Claims Court or the Federal District Court within 12 months of the date you receive this decision, pursuant to section 110 of the ISDA, Title 25 U.S.C. § 450m-1, and the Contract Disputes Act, Title 41 U.S.C. § 601 *et seq.*

If you have any questions, please contact myself at 605/226-7426.

Sincerely,



Yvonne LaRocque  
Senior Awarding Official

cc: Superintendent, Lower Brule Agency  
Office of Internal Evaluation and Assessment