

RELATED PARTY DISCLOSURE FORM

NAME _____

Governmental Accounting Standards Board Statement 56 and Financial Accounting Standards Board Statement 57 require the disclosure of certain related party transactions. To be accurate in our financial statement disclosures, the Finance Office requires information regarding all members of Leadership, including Council, Admin Staff, and Directors, as well as all members of Finance who are involved in initiating, reviewing and approving financial transactions. This is information that is shared with the auditors who will be responsible for testing related party transactions to determine whether they are performed "at arms length" which means a fair and equitable standard was used for the purchase, or the Tribe was a net winner in the transaction, such as a product sold at cost.

*Examples of related party transactions include transactions between (a) a parent company and its subsidiaries; (b) subsidiaries of a common parent; (c) an enterprise and trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the enterprise's **management**; (d) an enterprise and its **principal owners, management, or members of their immediate families**; and (e) **affiliates**. **Immediate Families include the employee's spouse, mother, father, brother, sister, In-Laws-(father, mother, sister, brother, daughter, son, legal or common-law), children, step-parent, step-children, aunt, uncle, niece, nephew and any other member of the employee's household.** Please include other relatives if you have a 'close' personal relationship that can be perceived as a conflict such as an uncle you see often.*

For Finance to be aware of potential conflicts and related party transactions, we ask you to complete two sections- known and potential conflicts. Please also include family members in management positions within the Tribe since payroll is considered a transaction. Thank You.

KNOWN RELATED PARTIES/COMPANY	APPPROX TRANSACTION \$\$\$	RELATIONSHIP

(OVER)

Potential Parties

NAME	RELATIONSHIP	COMPANY	PRODUCT/SERVICES

Additional Comments:

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED WITHIN IS CORRECT TO THE BEST OF MY KNOWLEDGE AND ABILITY.

Signed _____ Date _____