

Cherokee Nation Code Annotated
Title 62: Public Finance
Chapter 2: Office of the Controller
§ 12. Powers and duties generally
Cite as: 62 CNCA § 12

Specifically, the Controller shall be responsible for:

1. Providing an accounting and reporting system that will accumulate and report appropriate revenues, expenses, assets, liabilities, and related quantitative information;
2. Assuring the integrity of financial information concerning Cherokee Nation's activities and resources;
3. Preparing financial reports based on generally accepted accounting principles, or other appropriate bases;
4. Quantifying and interpreting the effects on Cherokee Nation of planned transactions and other economic transactions;
5. Assuring protection of the assets of Cherokee Nation through internal control, internal auditing, and proper insurance coverage;
6. Supervising and coordinating the preparation and issuance of required reports for government agencies;
7. Maintaining banking arrangements, under the direction of or by delegation from the Treasurer, to receive and disburse the funds of Cherokee Nation and its programs;
8. Recommending the appointment of independent public accountants and the extent and scope of their audit work;
9. Establishing and supervising a sound program of cash management involving both receipts and disbursement of funds;
10. Forecasting fund and cash positions at future dates as a guide to their availability and need;
11. Overseeing the budgeting functions of Cherokee Nation and providing assistance as necessary with various program budgets;
12. Informing program managers and department heads of the status of program funds and budgets;

13. Acting as advisor to the Executive and Finance Committee of the Council;
14. Supervising the preparation and issuance of employee payrolls;
15. Establishing and implementing a sound plan of organization for assigned functions;
16. Determining the necessary manpower for performing assigned functions;
17. Selecting and maintaining qualified personnel in subordinate positions and recommending compensation for the same;
18. Establishing and issuing plans, policies and procedures governing the performance of assigned activities;
19. Performing all functions at the lowest cost, consistent with effective performance;
20. Performing any additional functions as delegated by the Treasurer and the Principal Chief.

Historical Data

LA 13–85, eff. August 10, 1985.