

What are levels of authority?

The levels of authority in a tribal entity are based on the governing body's codes and delegation of authorities. The structure is unique to each tribal entity. For example, the tribal council (or other governing body) may delegate certain authorities to its tribal administrator or chief financial officer for the day-to-day operations of tribal programs. Alternatively, the tribal governance may be a business council which oversees the day-to-day operations of tribal programs under the authority of a general council.

What are some topics to include in a level of authority policy?

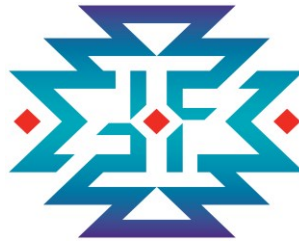
- ◆ What is the level of authority for the council/board, tribal administrator, top financial manager, and other financial staff?
- ◆ How often are fiscal policies reviewed?
- ◆ Who approves fiscal policies?
- ◆ Who has the authority to change a fiscal policy?

What are some procedural issues to be considered in a level of authority policy?

- ◆ When and how is approval to change fiscal policies documented?
- ◆ Who develops the fiscal policies?
- ◆ How are changes to fiscal policies recommended?
- ◆ Who makes recommendations to change fiscal policies?

What levels of authority are best for your tribal entity?

Each tribal entity decides for itself what levels of authority are best. A Certified Public Accountant, or other accounting/legal professional, can provide tribal entities specific advice for how to determine appropriate and effective levels of authority.



The **OVC Tribal Financial Management Center (OVC TFMC)** provides **training, technical assistance, and resources** to support American Indian and Alaska Native communities as they successfully manage the financial aspects of their federal awards. OVC TFMC also offers support via our Virtual Support Center (VSC) to Office for Victims of Crime (OVC) grantees and those seeking federal funding from OVC for the first time. **Email questions or requests for grant financial management technical assistance to TFMC@OVCTFMC.org** or call **703.462.6900**. Visit OVCTFMC.org for additional resources and information.

Feedback Requested

OVC TFMC will continually work to provide resources to support grantees as they successfully manage their OVC financial awards. Your feedback assists us in creating these resources to meet your needs. To help us provide the most useful resources, we would appreciate your feedback on this guide sheet. Please send any comments or suggestions to Evaluation@OVCTFMC.org.

This product was supported by contract number GS-00F-010CA, awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. The opinions, findings, and conclusions or recommendations expressed in this product are those of the contributors and do not necessarily represent the official position or policies of the U.S. Department of Justice.

This resource has been carefully prepared by the OVC Tribal Financial Management Center (TFMC) for general financial management informational purposes only. This resource does not constitute legal, accounting, tax, or other professional advice. While OVC TFMC makes every effort to update content on a regular basis, we recognize each grantee's unique operating environment. OVC TFMC recommends consultation with independent advisors as well as review of the most recent versions of the [DOJ Grants Financial Guide](#) and the [OMB Uniform Guidance](#) when making any decisions about your award, requirements, or individual circumstances.