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November 30, 2007

Governor Darrell Flyingman  
Cheyenne & Arapaho Tribes of Oklahoma  
Office of the Governor  
100 Red Moon Circle  
P.O. Box 38  
Concho, OK 73022

Dear Governor Flyingman,

The purpose of this letter is to advise that we have scheduled an examination of uses of gaming revenues to commence on Tuesday, January 8, 2008. We are requesting access to all records, books and accounting records in accordance with 25 CFR part 571.6, *Access to papers, books, and records*. Our examination will be conducted at the Cheyenne & Arapaho Tribes of Oklahoma Tribal Government Offices, to commence on Tuesday, January 8, 2008.

The Indian Gaming Regulatory Act (IGRA) directs the NIGC to preserve as confidential information that qualifies under exemptions four and seven of the Freedom of Information Act, 5 U.S.C. § 552 (b) (FOIA). See 25 U.S.C. § 2716. In accordance with this directive and exemption four of FOIA, the NIGC will keep information received from the Tribe confidential to the extent that such information constitutes trade secrets and commercial or financial information that is privileged or confidential. However, if such information indicates a violation of Federal, State or Tribal statutes, the NIGC must provide such information to the appropriate law enforcement officials. 25 U.S.C. § 2716.

We request that the documents identified below be available at the Tribal Government offices, beginning January 8, 2008.

The documents are to include all documents supporting the source, receipt, deposit, transfer, accounting for and subsequent use of gaming revenues from all Cheyenne and Arapaho Tribes of Oklahoma gaming operations for fiscal year 2006 and fiscal year 2007. The documents are to include, but not be limited to, the following:

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- All Tribal resolutions that relate to the use of gaming revenues and uses of Tribal discretionary funds
  - Financial Statements, including Notes to financial statements, Independent Auditor's Report, and Management Letter of the Cheyenne & Arapaho Tribes of Oklahoma for Fiscal Year End 2006 and for Fiscal Year End 2007
  - Documents evidencing the date, amount and source of gaming revenues received from all gaming operations
  - General ledger accounting records supporting receipt, transfer and disbursement of gaming revenues
  - Detailed schedules documenting the flow of gaming revenues to Tribal Programs and all other recipients
  - Accounting records of all Tribal Programs that received gaming revenues, including details of disbursements and residual balances as of Fiscal Year End 2006 and Fiscal Year End 2007. These accounting records should include:
    - A chart of accounts
    - General ledger \*
    - Trial balance
    - Disbursement and accounts payable journals and summaries
    - Check Registers
    - Bank statements and cancelled checks \*
  - All Cheyenne and Arapaho Tribes of Oklahoma charge card statements for the Fiscal Year 2006 and Fiscal Year 2007
  - Financial statements and accounting records supporting the receipt and uses of gaming revenues by the Enterprise Fund
- \* Items marked with an asterisk do not all need to be produced at the initial appointment but should be available for sampling

We would also like to request that a room or secure work area be made available for our use while on-site. Three (3) people will be involved in the compliance audit. If possible, this room or area should be large enough to accommodate this team and be equipped with a table and chairs. We will need access to a telephone line and adequate electrical outlets for computer usage. Access to a copy machine would also be helpful.

It is anticipated that the audit team will be on site initially for a two week period during which the need for any subsequent visits will be determined. It is also anticipated to take roughly eight weeks to analyze the team's work and arrive at a set of conclusions. The Tribe will be briefed on the findings as soon as the review process has been completed.

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We look forward to working with the Tribe on this project. Please feel free to call me at (202) 632 7003 if you have any questions.

Sincerely,

Joe Smith  
Director of Audits, NIGC

cc: Tribal Attorney, Cheyenne & Arapaho Tribes of Oklahoma  
Chief Financial Officer, Cheyenne & Arapaho Tribes of Oklahoma  
Cesar Valdez, Director of Enforcement, NIGC  
Tim Harper, Director Region V, NIGC  
Jeffery Nelson, Senior Attorney, NIGC  
Rod West, Senior Auditor, NIGC