

## Buy Indian Act Compliance Reviews

**Reviewer:**

**Date:**

**Location and FY:**

**SCOPE:** To ensure that every acquisition (contracts and purchases) made by IA is in compliance with the Buy Indian Act.

Every contract file reviewed for annual internal control purposes should be tested for compliance with the Buy Indian Act, 25 USC 47, Act as of June 25, 1910. If the Buy Indian Act is not followed then the CO is required to prepare a deviation documenting the reasons.

**FACTS:** All contracts/purchases selected for annual internal control reviews are tested for compliance with the Buy Indian Award and Deviation procedures.

Pre-testing (Micro-purchase activity):

1. Work with the National AOPC to determine number of purchase cards in the Region.
2. Take a sample of the purchases to discuss with the Region (Look for Staples, Best Buy, Wal-Mart, etc., purchases)

Contract Case File Testing:

1. Did the acquisition go to an Indian Economic Enterprise (IEE)?
2. What evidence was seen that confirmed that the award went to an IEE?
3. Did the CO track the Buy Indian Awards? (Best Practice)
4. If the acquisition did not go to an IEE, what evidence was seen that CO considered Buy Indian first when setting up contract?
5. If the award was not to an IEE, was a deviation prepared?
  - a. Was the deviation properly documented?
  - b. Did the CO document steps before awarding to a non-IEE?
6. Did the CO track the deviation and update the quarterly report?
7. Is the quarterly report accurate? (Take steps to ascertain accuracy).

**CONCLUSION:** Document number of items reviewed. Document any inconsistency with the quarterly reported numbers. Document the usage of the purchase card with the Buy Indian Act. Prepare talking points for discussion with the Region.