HO-CHUNK NATION LEGISLATURE

Governing Body of the Ho-Chunk Nation

45-Day Public Review

HO-CHUNK NATION LEGISLATURE
AUTHORIZATION TO PLACE AMENDMENTS TO THE
***ASSET MANAGEMENT POLICY MANUAL* (5 HCC § 8)**
OUT FOR FORTY-FIVE DAY PUBLIC COMMENT

RESOLUTION 10-06-26 E

WHEREAS, on November 1, 1994, the Secretary of the Interior approved a new Constitution for the Ho-Chunk Nation ("Constitution"), formerly known as the Wisconsin Winnebago Tribe; and

WHEREAS, the Ho-Chunk Nation ("Nation") is a federally recognized Indian Tribe, organized pursuant to the Indian Reorganization Act of 1934; and

WHEREAS, Article V, Section 2(a) of the Ho-Chunk Nation Constitution ("Constitution") grants the Ho-Chunk Nation Legislature ("Legislature") the power to make laws, including codes, ordinances, resolutions, and statutes; and

WHEREAS, Article V, Section 2(b) of the Constitution grants the Legislature the power to establish Executive Departments, and to delegate legislative powers to the Executive branch to be administered by such Departments, in accordance with the law; any Department established by the Legislature shall be administered by the Executive; the Legislature reserves the power to review any action taken by virtue of such delegated power; and

WHEREAS, Article V, Section 2(d) of the Constitution grants the Legislature the power to authorize expenditures by law and appropriate funds to the various Departments in an annual budget; and

WHEREAS, Article V, Section 2(f) of the Constitution grants the Legislature the power to set the salaries, terms and conditions of employment for all governmental personnel; and

WHEREAS, Article V, Section 2(h) of the Constitution grants the Legislature the power to enact all laws prohibiting and regulating conduct and imposing penalties upon all persons within the jurisdiction of the Nation; and

WHEREAS, Article V, Section 2(l) of the Constitution grants the Legislature the power to enact laws to manage, lease, permit, or otherwise deal with the Nation's lands, interests in lands or other assets; and

WHEREAS, Article V, Section 2(x) of the Constitution grants the Legislature the power to enact any other laws, ordinances, resolutions, and statutes necessary to exercise its legislative powers delegated by the General Council pursuant to Article III including but not limited to the foregoing list of powers; and

WHEREAS, the Ho-Chunk Nation Legislature passed the *Legislative Organization Act* (2 HCC § 11), which was last amended on August 19, 2025; and

WHEREAS, the *Legislative Organization Act* provides the procedures for enacting or amending a Ho-Chunk Nation law; and

WHEREAS, Section 45, subparagraph d(1) of the *Legislative Organization Act* provides that the Public Review period for consideration of proposed laws or amendments will typically be forty-five (45) days; and

WHEREAS, the Ho-Chunk Nation *Asset Management Policy Manual* (5 HCC § 8) was enacted by the Legislature on September 21, 2005, which has been updated and amended from time to time; and

WHEREAS, the Legislature has drafted proposed amendments to the *Asset Management Policy Manual* (5 HCC § 8) to raise the dollar amount requiring a competitive 3-Bid from $500.00 to $2,500.00 in order to reduce administrative burden and audit finding risk for the Nation; and

WHEREAS, the Legislature deems it appropriate to place the proposed amendments to the *Asset Management Policy Manual* (5 HCC § 8) out for 45-day public comment;

NOW, THEREFORE, BE IT RESOLVED, that the Legislature, pursuant to its Constitutional authority, hereby places the proposed amendments to the *Asset Management Policy Manual* (5 HCC § 8) out for forty-five (45) day public comment, to run from the date the proposed ordinance is posted on the Nation's website.

CERTIFICATION

I, the undersigned, as Tribal Secretary of Ho-Chunk Nation, hereby certify that the Legislature of the Ho-Chunk Nation, composed of **12 members** of whom **11** constituting a quorum were present at a meeting duly called and convened and held that on the **6th day of October, 2026**, adopted the foregoing resolution at said meeting by an affirmative vote of **11 members, 0 opposed, and 0 abstaining**, pursuant to the Article V, Section 2(a) and (x) of the Constitution of the Ho-Chunk Nation approved by the Secretary of the Interior on November 1, 1994, and that the foregoing resolution has not been rescinded or amended in any way. I further certify that this is a verified copy of said resolution.

Rep. Stephanie Begay, Tribal Secretary

10.06.26
Date

HO-CHUNK NATION CODE (HCC)
TITLE 5 – BUSINESS AND FINANCE CODE
SECTION 8 – ASSET MANAGEMENT ORDINANCE

ENACTED BY LEGISLATURE: SEPTEMBER 21, 2005

AMENDED: July 22, 2025

CITE AS: 5 HCC § 8

This Ordinance, the Finance Ordinance (5 HCC § 5), and the Materials Management Policies and Procedures Manual (5 HCC § 9), supersede the Nation's Property and Procurement Manual of 1992.

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CHAPTER I
GENERAL

1. **Authority**.

a. Article V, Section 2(a) of the Constitution grants the Legislature the power to make laws, including codes, ordinances, resolutions, and statutes.

b. Article V, Section 2(d) of the Constitution grants the Legislature the power to authorize expenditures by law and appropriate funds to the various Departments in an annual budget.

c. Article V, Section 2(f) of the Constitution grants the Legislature the power to set salaries, terms and conditions of employment for all governmental personnel.

d. Article V, Section 2(h) of the Constitution grants the Legislature the power to enact all laws prohibiting and regulating conduct and imposing penalties upon all persons within the jurisdiction of the Nation.

e. Article V, Section 2(l) of the Constitution grants the Legislature the power to manage, lease, permit, or otherwise deal with the Nation's lands, interests in lands or other assets.

2. **Purpose**. The Nation's *Finance Ordinance* (5 HCC § 5) establishes general policy for management of the Nation's assets. Standard asset management practices as established herein provide the detailed policy and procedures to ensure the Nation's assets are properly managed and controlled, efficiently used, and protected from damage and loss.

3. **General**. Although the Nation's Treasury is responsible for the maintenance of all asset records in the Fixed Asset Database, each of the Nation's enterprises, departments, and programs are directly responsible and accountable for the control, use, maintenance, and security of the movable and fixed assets in their possession. In accordance with this responsibility, each Tribal entity is to appoint staff to be responsible for the fixed assets assigned to the entity, to conduct yearly physical inventories, and to provide the main line of communication between the entity and the Treasury. These individuals, and others who are directly involved in purchasing and asset management, should be familiar with Nation policies and procedures as contained in this Ordinance, the *Materials Management Policies and Procedures Manual* (5 HCC § 9), and the *Finance Ordinance* (5 HCC § 5).

4. **Policies and Standards**.

a. General. This Ordinance and other applicable Nation law establish standards, policies, and procedures that:

(1) Facilitate the disposition, transfer, and assignment of the Nations assets, including, but not necessarily limited to expendable supplies, equipment, software, vehicles, services, and real property.

(2) Provide protection against loss due to improper handling, assignment, or theft.

(3) Assign direct accountability and responsibility to the Nation's departments, divisions, programs, and enterprises.

b. Personal Gain. At no time are Nation assets to be used by an employee **for** personal gain.

c. Finance Review. The Department of the Treasury (Treasury) will, through fixed asset inventory audits, verify the accuracy of asset inventories.

5. **Accountability**. Each Department/Enterprise/Program manager will be held accountable for the assets assigned to him or her. At the beginning of the fiscal year, each Enterprise, Department, and Program will be provided with an asset inventory listing. The manager and/or director of each Tribal entity is responsible for the assets assigned. If management changes, the Executive Director, Treasurer, or the Office of the President can request that the Treasurer order a special physical inventory. A new asset listing will be provided to each new manager and/or director.

6. **Responsibilities and Enforcement**. Responsibilities of each Tribal entity and its staff include:

a. Responsibilities.

(1) Enforcing compliance within the Tribal entity with the Nation's policies and procedures as contained in this Ordinance, the *Materials Management Policies and Procedures Manual*, and the *Finance Ordinance.*

(2) Assisting the Treasury by tagging all new fixed assets whose total purchase cost exceeds $1,000 and those assets with a sensitive/high risk classification, and forwarding the required information to the Treasury for entry into the Fixed Asset Database.

(3) Recording the movement and disposal of assets on the forms provided by the Treasury and following the procedures within this Ordinance regarding the movement (transfer) and disposal of assets.

(4) The Treasury will ensure the accuracy of all asset records by auditing the

physical inventories at each Tribal entity on at least a yearly basis.

(5) Each Tribal entity will assign or schedule a responsible department employee to assist Treasury staff with physical inventory audits.

(6) Each employee of the Nation is also responsible for using the Nation's assets only for the Nation's operations and to exercise reasonable care for their safekeeping. The term "reasonable care" means that, at a minimum, steps are taken to:

(a) Maintain the asset(s) in an acceptable and prudent manner;

(b) Ensure the security of the asset(s);

(c) Ensure that the asset(s) can be located at any time requested; and

(d) Ensure that the person responsible for the asset(s) is known and is an employee of the Nation.

b. Enforcement and Penalties.

(1) All employee's are subject to the *Employment Relations Act* (ERA) (6 HCC § 5). Any violation of this Ordinance shall subject the employee up to the maximum discipline under the ERA.

(2) Elected and appointed officials of the Nation are subject to the Nation's *Code of Ethics Act* (1 HCC § 1) and are subject therein to violations of this Ordinance.

7. **Functional Areas**. The Nation's enterprises, departments, and programs are required to use and control property in accordance with the Nation's laws and approved policies; with Federal law, executive orders, instructions from Federal and/or state sponsoring agencies; and any special instructions contained in a specific grant or contract. The following nine (9) functional areas are essential to the effective management and utilization of the Nation's assets and for compliance with all requirements.

a. Property Management. The process of maintaining an adequate control system for the Nation's assets; reporting of lost, damaged or destroyed equipment; and the process of internal self-audit.

b. Identification. The process of properly identifying the Nation's assets.

c. Records. The official records maintained to show the status of and control over the Nation's assets.

d. Movement. The process of tracking the movement of the Nation's assets from one entity to another.

e. Storage. The process of safely storing all types of the Nation's assets.

f. Physical Inventories. The process of physically locating and counting assets and comparing this information to the records of the assets.

g. Reports. The preparation and submission of reports reflecting the status of the Nation's assets.

h. Maintenance. The process of providing the amount of care necessary to obtain high quality maximum use of the Nation's assets.

i. Disposition. The process of disclosing excess, recommending disposal procedures, and effecting disposal of the Nation's assets.

8. **Definitions**.

a. "Acquisition Cost" means the net invoice unit price of the asset including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired.

b. "Administrative Requirements" mean those matters common to grants in general, such as, but not limited to, financial management, kinds and frequency of reports, and retention of records. These are distinguished from programmatic requirements, which concern matters that can be treated only on a program-by-program or grant-by-grant basis, such as, for example, types of activities that can be supported by grants under a particular program.

c. "Awarding Agency" means Federal or state agency making the grant or the party that makes a subgrant.

d. "Bar Code" means a series of alternating bars and spaces printed or stamped on parts, containers, labels, or other media containing encoded information that can be read by electronic readers. It is used to facilitate timely and accurate input of data to a computer system.

e. "Capitalization Level" means an asset whose original cost exceeds $10,000 on an individual basis or a donated asset whose fair market value exceeds $10,000 on an individual basis.

f. "Cost Sharing or Matching" means the value of third party in-kind contributions and the portion of the costs of a federally assisted project or program not borne by the Federal government.

g. "Disposition" means the transfer, sale, donation, lease, trade, exchange, or destruction of a fixed asset.

h. "Employee" means any individual employed by the Ho-Chunk Nation, regardless of the source of the funds by which the employee is paid. See paragraph 8z *Employment*

Relations Act (6 HCC § 5) for a classification of employees.

i. "Equipment" means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of more than $1,000. (All purchases of non-expendable supplies exceeding $1,000 must be tagged and inventoried by the Treasury.)

j. "Expendable Personal Property" means property, materials, and/or supplies that have a low dollar value and are generally consumed in the performance of the program activities or are incorporated into some end product. The cost of expendable property is charged against the program as an expense upon receipt of the item.

k. "Fixed Asset" means any property or equipment that has a purchase cost or value of $1,000 or more, will be utilized in the course of normal operations, and is expected to be held or used beyond the fiscal year in which it was acquired without being consumed.

l. "Fixtures" mean attachments to a building that are not intended to be removed without damage to the building.

m. "High Risk Item" or "Sensitive Item" means those items whose cost is less than the Nation's control level, but are identified within the fixed asset system for purposes of tracking. At a minimum, the following items must be included in this control classification: electronic devices, computers, laptops, tablets, smart phones, audio-visual devices, printers, televisions, fax machines, cameras, radios, and any other items that are considered as having a high potential of theft.

n. "HOP" means the Home Ownership and Benefit Housing Program for the General Welfare of Veterans, Elders and Non-Elders, formerly known as the Home Ownership Program that is governed by the *Housing for the General Welfare of Veterans, Elders and Non-Elders Act* (8 HCC § 5).

o. "Inventory Control" means the activities and techniques involved with receiving, tracking, control, care, maintenance, and issuance of inventories.

p. "Invoice" means a document showing the characteristics, specifications, quantity, price, terms, nature of delivery, and other particulars of goods sold or of services rendered, i.e., a bill.

q. "Maintenance Repair and Operating (MRO) Supplies" means items used in support of general operations and maintenance, such as office supplies, electrical parts and supplies, and janitorial supplies.

r. "Non-expendable Personal Property" means items of a high dollar value ($10,000+) and of a durable nature with an expected lifetime more than one year. Such items retain their identity throughout their useful life. These items are usually carried as capital (depreciable) assets in the records until disposed of through transfer, sale, or other means.

s. "Periodic Inventory (Cycle Count)" means a physical inventory taken at some recurring interval such as monthly, quarterly, or annually.

t. "Personal Property" means any property other than real property and includes equipment, materials and supplies.

u. "Physical Inventory" means the determination of actual inventory quantities by physical count. Physical inventories can be taken on a continuous, periodic, or annual basis.

v. "Real Property" means land, including land improvements, structures and appurtenances thereto, excluding movable machinery and equipment.

w. "Salvage" means goods that do not conform to specifications, but that may, with additional work, be made useable.

x. "Scrap" means material that has no value except for its basic material content.

y. "Stock Keeping Unit (SKU)" means each unique unit of inventory, regardless of the quantity of that unit that is maintained.

z. Subscription based information technology arrangements (SBITA) means a right to use subscription assets alone or in combination with tangible capital assets per a contract.

aa. "Supplies" means all tangible personal property other than equipment as defined in paragraph i, above.

bb."Treasury" means the Ho-Chunk Nation Department of the Treasury.

cc. "Tribal" refers to the Ho-Chunk Nation.

dd. "Unit of Measure" means the unit in which the quantity of an item is expressed. Examples include: barrels, dozens, gross, each, case, pounds, gallons, feet, CPU, KB of RAM and GPU, etc.

ee. "Warranty" means an undertaking, either expressed or implied, that a certain fact regarding the subject matter of a contract is presently true or will be true.

CHAPTER II
PROPERTY MANAGEMENT

9. **Scope**. The Nation is responsible for the management of all property, for which it holds title and for that property which has been assigned to the Nation under a contract or grant, in order to maximize the effective and efficient utilization of such property.

10. **Definitions of Property**. Property is subdivided into real and personal property.

a. Real Property. Real property is defined as any interest in land, and, or, any fixtures or improvements located on and physically attached to the land. It excludes movable machinery and equipment.

b. Personal Property. Personal property is all property, other than real property or buildings, including equipment, materials, and supplies unless they are incorporated in or permanently affixed to real property. Personal property is further subdivided into tangible and intangible categories.

(1) Intangible property includes such items as inventions, patents, copyrights and other forms of intellectual property. Normally, unless specified in a grant or contract agreement, all rights to the invention, patents, or royalty fees from copyrights are retained by the owner of the invention, the holder of the patent or copyright, or the funding source. Intangible property has no physical existence.

(2) Tangible property has physical existence. Tangible personal property is further subdivided into expendable and nonexpendable personal property, both having physical existence.

(a) Nonexpendable personal property is any item of personal property having a dollar value of $1,000 or more and retaining a useful life of one year or longer, thereby requiring accountability for its use or maintenance. Nonexpendable personal property normally refers to furniture and equipment. It retains a gradually depreciating value over its useful life and retains salvage value at the end of its useful life. Nonexpendable personal property may further be subdivided into those items which are capitalized and those items which are considered special interest or sensitive items.

(b) Expendable personal property is generally considered a consumable supply. It is consumed through the normal functioning of Tribal operations.

11. **Records**. The Treasury maintains records of all purchases of nonexpendable personal property. Although the Ho-Chunk Nation's complete real property records are maintained by its Lands Records Division, the Treasury maintains a Real Property Asset database for accounting and financial records. If a purchase of real property or nonexpendable personal property is made by the Nation, the Tribal entity charged with the responsibility of the project must follow the proper procurement procedures and forward the following information relating to the purchase to the Treasury.

a. Real Property Records. The Treasury maintains a listing of real property that must, at a minimum, contain the following information:

(1) County and state where the property is located.

(2) Size of the parcel.

(3) Date acquired.

(4) Legal description.

(5) Purchase price.

(6) Funding source (include % of Tribal contribution if funded through non-Tribal funds).

(7) Seller.

(8) Description of buildings, if any.

(9) Current market and/or assessed value.

(10) Status (trust or fee simple).

(11) Current use.

(12) Department responsible for the maintenance of the property.

(13) Any ultimate disposition data including the date of disposal, sale price, and the purchaser of the property.

b. Non-expendable Personal Property Records. Records regarding the purchase of nonexpendable personal property must, at a minimum, contain the following information:

(1) Name and/or description of the property.

(2) Name of manufacturer.

(3) Name and location of vendor.

(4) Serial number and model number.

(5) Name of titleholder to the property.

(6) Purchase cost. (All inventory database records are maintained at total purchase cost.)

(7) Purchase date and Purchase Order number. (If the purchase required a 3-Bid process [purchase cost exceeding $2,500], copies of all bids, the bid summary sheet, and the rationale for selection may also be included.)

(8) Funding source (include % of Tribal contribution if funded through non- Tribal funds).

(9) Department assigned responsibility for the property and the specific location of the asset within the Department.

(10) Use and condition of the property.

(11) Tribal asset number assigned to the property.

(12) Maintenance plan (developed and maintained by the responsible Tribal entity).

(13) Any ultimate disposition data including the date of disposal and sale price of the property.

12. Maintenance of Database Records. It is essential that all asset records be updated when changes are made. When the Treasury approves the transfer of assets, or when a decision is made to dispose of assets, the changes are to be entered into the database **within 48 hours**. Results of inventory audits and physical inventories should be entered **immediately** after the completion of the inventory or audit. The time required to enter the information will vary depending on the size of the entity where the inventory or audit was conducted. The entry of new acquisitions or IT subscriptions must be completed **quarterly**. It is the responsibility of each Tribal entity to notify the Treasury of new acquisitions or IT subscriptions.

13. **Retention of Records**. All records regarding real property and nonexpendable personal property are to be retained for a minimum of three (3) years from the date of the disposition, replacement, or transfer of the property to a non-Ho-Chunk entity. Records regarding assets purchased with contract or grant funds are to be held for a minimum of three (3) years or as specified by the funding agency.

14. **Control System**. The following control systems have been developed to insure adequate safeguards to prevent the loss of, damage to, or theft of the Nation's assets. Any loss, damage, or theft of assets will be investigated by the Department of the Treasury and the Nation's Compliance Department. The Department of Treasury shall annually distribute information regarding this control system to appropriate staff to insure compliance with the proper procedures and processes.

a. Tribal Asset Coding.

(1) All non-expendable personal property with a total purchase cost of $1,000 or more will be tagged by the Tribal entity assigned responsibility for the asset. These bar-coded tags assign an asset number to the property, which is noted in the computerized inventory program maintained by the Treasury. In addition, all sensitive items including, but not limited to, electronic devices, computers, laptops, tablets, smart phones, audio-visual devices, printers, televisions, fax machines, cameras, radios, and any other items that are considered as having a high potential of theft will be tagged.

(2) Tags are color coded to assist the Nation in the identification of assets purchased with non-Tribal funds. Those assets purchased with Tribal funds will have a blue and/or black tag. Assets purchased with non-Tribal funds will have a red and/or black tag. The Treasury will distribute numbered asset tags to each Department and will maintain records of the numbers assigned. Each Department is responsible for the tags assigned.

(3) Inventory records for vehicles, heavy equipment (i.e. motorized construction equipment), and mobile homes are maintained by VIN (Vehicle Identification Number).

b. Yearly Inventory of Assets. Each year a physical inventory of fixed assets, with a

value exceeding $1,000, and all sensitive items will be conducted at each Tribal entity. The Treasury will provide each entity with a listing of their assigned inventory and the dates that the inventory is to be conducted. The physical inventory will verify that tagged assets are accounted for and in good working order and that new acquisitions are tagged and added to the fixed asset database. In addition, all non-tagged items may be counted. For example, if the Department is to have 12 desks, the inventory control team may verify that there are 12 desks, but that one of the desks needed maintenance and that an additional desk was acquired on a specific recent date.

c. Inventory Audits. Throughout the year, the Treasury will audit the physical inventories of each Tribal entity. These audits will be conducted after the physical inventories have been completed. Each audit will be statistically based.

15. **Missing or Lost Assets**. At the completion of a random audit or physical inventory, reports are generated to determine the status of the assets. Any missing, lost or damaged assets will be reported to the Treasury. The Director will be notified and an investigation opened. If the assets are located, the results will be noted in the file. If the assets are not located the Treasury will forward the results to the Compliance Department.

16. **Transfers and Asset Movement**.

a. Movement or Disposition of Assets. In order to ensure the integrity of the fixed asset database, it is essential that the movement of all assets be recorded.

b. Transfers.

(1) To improve economy, the Treasury maintains a list of assets available for transfer. These are items that are no longer needed by one Tribal entity but that might be needed by another. Transfers can be made within or between Departments, Programs, and Enterprises. It is necessary to complete the Request to Transfer Form (available from the Department of the Treasury) and to secure Treasury approval in order to transfer an asset. The asset will then be transferred on the inventory listing. When necessary, assets will be transferred to a storage facility to be held until needed.

(2) If the asset has been purchased with non-Tribal funds, all transfers must be in conformance with the requirements of the funding source.

(3) Request for Transfers of Gaming Equipment and Supplies Between Properties. Any gaming facility, which proposes to transfer any gaming equipment or supplies to another Ho-Chunk Nation gaming property shall provide a written request to the Ho-Chunk Nation Gaming Commission at least 15 days prior to the proposed transfer. In addition, the facility shall provide written notice to the Treasury and the Executive Director of Business at least 15 days prior to the proposed transfer. The request and notification shall include, at a minimum, the following applicable information:

(a) Brief written explanation as to the reason for the proposed transfer of gaming equipment or supplies including the date on which the equipment will be transferred.

(b) The location where the equipment or supplies will be transferred.

(c) The responsible party at the new location of the equipment or supplies.

(d) The responsible parties participating in the transfer of the equipment or supplies.

(e) The date the transfer will take place.

(f) Itemization of each piece of equipment proposed for transfer including:

1 Type of equipment/electronic game of chance, manufacturer's name, serial and model number;

2 Unique asset number assigned by the facility and Tribal identification number (if different from unique asset number);

3 EPROM chips identification numbers/Program Storage Device (if applicable);

4 Location of equipment on the gaming floor or storage facility;

5 Date of original acquisition, cost, and person and entity from whom the game/equipment was acquired;

6 Statement of fair market value of equipment proposed for disposal/trade, with appropriate supporting documentation, e.g. appraisals, letters of opinion, comparable sales, with deference to the business determination by the facility management (Executive Manager, CFO, and department director) or the Executive Director of Business as to the merit of the proposed transfer;

7 Identification of purchaser or designee, if applicable, including name of sales representative, principals or company owners; current primary place of business, business address (if different from primary place of business), business and personal telephone numbers;

8 Description of method of transporting equipment, including the name and address of common carrier or other person transporting equipment, date of actual transport, and destination; and

9 Location where the equipment will be stored prior to the transfer.

c. Loans. To avoid unnecessary duplicate purchases, assets assigned to a Department, Program, or Enterprise may be loaned (checked-out) to another Tribal entity for temporary use. The loan of an asset from one Tribal entity to another must be authorized by the Director/Manager of each entity and the Asset Check-Out Form (available from the Treasury) must be completed and forwarded to the Treasury.

17. **Disposal/Disposition – Non-Gaming Assets**.

a. Assets Purchased with Tribal Funds. The following procedure is to be followed for the disposal or transfer of excess or surplus property.

(1) A Tribal department, program, or enterprise determines that an item, assigned to them, is no longer needed (surplus) or is unusable.

(2) Disposal Request Form or a Transfer Request Form is completed, signed by the appropriate supervisor, manager, or Director and forwarded to the Treasury.

(3) The Treasurer (or his/her designee) reviews the request and approves or disapproves the Disposal or Transfer. If the disposal is approved, it is the responsibility of the requesting department, program, or enterprise to dispose of the item by destruction or recycling if required.

(4) If the item is in good condition, the item can be transferred to a different department, program, or enterprise that has a need for the item or can be sent to storage and placed on the available-for-transfer list. If the item is determined to be surplus, and that no present or future need for the item exists, the item will be disposed of in the following manner:

(a) Used as a trade-in.

(b) Sold by sealed bid. (Tribal members will be given the first opportunity to bid on surplus items.)

(c) Offered to Tribal Elders (first come first serve basis) or Tribal Members (first come first serve basis).

(d) Donated to an outside program that has a need for the item.

(e) Any other method must be approved by the Treasurer.

b. Assets Purchased with Non-Tribal Funds. If an asset is purchased with non-Tribal funds, the disposal process of the funding entity **must** be followed. The Treasury maintains files on the disposal requirements for all active grants, contracts, and other outside funding sources.

18. **Disposal/Disposition – Gaming Assets/Supplies**.

a. Definition of Gaming Equipment and Supplies.

(1) Gaming equipment is defined as the following:

(a) Slot Machines (including Bill Acceptors);

(b) Progressive Signs;

(c) Card Shufflers;

(d) Electronic Bingo Machines;

(e) Bingo Blowers/Random Number Generators;

(f) On-line Slot Accounting Systems (which includes Slot Management, Player Tracking Systems, Cage and Table Accounting, Cashless Solutions and Mobile Solutions);

(g) Machines that count, or otherwise are used to process currency, chips, gaming tickets, gift cards and other items of monetary value on the gaming floor or in the backroom operations (including currency and ticket counters, ticket redemption units, ticket and currency kiosks, bill breakers, and marketing kiosks);

(h) Security equipment such as surveillance cameras and recording equipment;

(i) Key Security systems;

(j) Future technological advancement of gaming devices or aids, software, and hardware designated by the Ho-Chunk Nation Gaming Commission; and

(k) All parts required for the operation of the items listed above in paragraphs (a) through (j).

(2) Gaming supplies are defined as the following:

(a) Playing Cards, Chips/Cheques, Di;

(b) Table Games Felts;

(c) Table Games Shoes;

(d) Bingo Boards;

(e) Bingo Balls;

(f) Bingo Paper (number stamped);

(g) Pull-Tabs; and

(h) Other supplies as designated by the Ho-Chunk Nation Gaming Commission in accordance with the Gaming Ordinance.

b. Disposal of Gaming Equipment.

(1) Request for Disposal of Gaming Equipment. Any gaming facility, which proposes to sell, trade-in, or dispose of any gaming equipment shall provide a written request to the Ho-Chunk Nation Gaming Commission at least 15 days prior to the proposed disposal. In addition, the facility shall provide written notice to the Treasury and the Executive Director of Business at least 15 days prior to the proposed disposal. The request and notification shall include, at a minimum, the following applicable information:

(a) Brief written explanation as to the reason for the proposed sale, trade-in, or disposal by destruction of gaming equipment including the date on which the equipment will be removed and/or disposed.

(b) Copy of the Trade-in Agreement or Disposal Proposal with verification of review and approval of agreement for legal sufficiency by the Ho-Chunk Nation Department of Justice.

(c) Documentation from applicable jurisdiction where the equipment is to be transferred, used or held which indicates that such action is lawful and authorized.

(d) Itemization of each piece of equipment proposed for sale, trade-in, or disposal by destruction including:

1 Type of equipment/electronic game of chance, manufacturer's name, serial and model number;

2 Unique asset number assigned by the facility and Tribal identification number (if different from unique asset number);

3 EPROM chips identification numbers/Program Storage Device (if applicable);

4 Location of equipment on the gaming floor or storage facility;

5 Date of original acquisition, cost, and person and entity from whom the game/equipment was acquired;

6 Statement of fair market value of equipment proposed for disposal/trade, with appropriate supporting documentation, e.g. appraisals, letters of opinion, comparable sales, with deference to the business determination by the facility management (Executive Manager CFO, and department director) or the Executive Director of Business as to the merit of the proposed sale, trade-in, or disposal by destruction of the equipment;

7 Identification of purchaser or designee, if applicable, including name of sales representative, principals or company owners; current primary place of business, , business address (if different from primary place of business), business and personal telephone numbers; and

8 Description of method of transporting equipment, including the name and address of common carrier or other person transporting equipment, date of actual transport, and destination.

9 Location where the equipment will be stored prior to the sale, trade-in or disposal.

(e) Description of method for disposal of equipment by destruction, including the name of the person who will be responsible for removing and destroying the equipment; date of proposed destruction; and verification that the destruction has been completed. Note: Documentation of the destruction of equipment should meet the requirements of the Internal Control Manual.

(f) If any notifications to the State Gaming Regulatory Authorities are required, it shall be the responsibility of the Department Director to notify the Ho-Chunk Nation Gaming Commission to make such notifications.

(2) Approval for the Disposal of Gaming Equipment. All proposals for the sale, trade-in, or disposal by destruction of gaming equipment shall be approved in the following manner:

(a) Each proposal shall be reviewed and approved by the Executive Manager or CFO of the facility and the Executive Director of Business prior to being forwarded to the Ho- Chunk Nation Gaming Commission.

(b) The Gaming Commission shall review each proposal and shall indicate approval or denial by the return of the Disposal/Trade-In form with an approval signature to the facility Executive Manager, facility CFO, the Executive Director of Business, and the Treasurer based upon compliance with the notification requirements set forth above.

(c) If such proposed sale, trade-in, or destruction requires the approval of the Ho-Chunk Nation Legislature, the proposal shall be forwarded to the Legislature, with all the accompanying documentation, for final approval.

c. Disposal of Gaming Supplies.

(1) Notice for Disposal of Gaming Supplies. Any gaming facility, which proposes to sell, trade-in, or dispose of any gaming supplies with a value of $1,000 or greater shall provide a written notice to the Ho-Chunk Nation Gaming Commission, the Nation's Treasury, and the Executive Director of Business at least 15 days prior to the proposed disposal. The notification shall include, at a minimum, the following applicable information:

(a) Brief written explanation as to the reason for the proposed sale, trade-in, or disposal by destruction of gaming supplies including the date on which the supplies will be removed/disposed.

(b) Copy of the Trade-in Agreement or Disposal Proposal with verification of

review and approval of agreement for legal sufficiency by the Ho-Chunk Nation Department of Justice.

(c) Documentation from applicable jurisdiction where the supplies are to be transferred, used or held which indicates that such action is lawful and authorized.

(d) Itemization of supplies proposed for sale, trade-in, or disposal by destruction including:

1 Type of supply, manufacturer's name, serial and model number (if applicable);

2 Unique asset number assigned by the facility and Tribal identification number (if different from unique asset number);

3 Date of original acquisition, cost, and person and entity from whom the supplies were acquired;

4 Statement of fair market value of supplies proposed for disposal/trade, with appropriate supporting documentation, e.g. appraisals, letters of opinion, comparable sales, with deference to the business determination by the facility management (Executive Manager, CFO and department director) or Executive Director of Business as to the merit of the proposed sale, trade-in, or disposal by destruction of the supplies;

5 Identification of purchaser or designee, if applicable, including name of sales representative, principals or company owners; current primary place of business, business address (if different from primary place of business), and business and personal telephone numbers; and

6 Description of method of transporting supplies, including name and address of common carrier or other person, transporting supplies, date of actual transport, and destination.

7 . Location where the equipment will be stored prior to the sale, trade-in, or disposal.

(e) Description of method for disposal of supplies by destruction, including the name of the person who will be responsible for removing and destroying the supplies, date of proposed destruction, and verification that the destruction has been completed. Note: Documentation of the destruction of supplies should meet the requirements of the Internal Control Manual.

(f) If any notifications to the State Gaming Regulatory Authorities are required, it shall be the responsibility of the Department Director to notify the Ho-Chunk Nation Gaming Commission to make such notifications.

(2) Approval for the Disposal of Gaming Supplies. All proposals for the sale, trade-in, or disposal by destruction of gaming supplies shall be approved in the following manner:

(a) Each proposal shall be reviewed and approved by the Executive Manager or CFO of the facility and the Executive Director of Business prior to forwarding to the Ho-Chunk Nation Gaming Commission.

(b) If such proposed sale, trade-in, or destruction requires the approval of the Ho-Chunk Nation Legislature, the proposal shall be forwarded to the Legislature, with all the accompanying documentation, for final approval.

d. Failure to Comply with Procedures for the Disposal of Gaming Equipment and Supplies.

(1) The Ho-Chunk Nation Gaming Commission shall enforce the requirements for such transactions.

(2) Failure to comply with the request/notice and approval process shall invalidate any proposed sale, trade-in, or destruction of used gaming equipment and supplies. Employees or vendors associated with any unauthorized disposal shall be subject to possible sanctions in accordance with the provisions of the Ho-Chunk Nation Gaming Ordinance.

19. **Disposal/Disposition – Real Property**. Any and all disposition or conveyance of land held by the Nation must comply with the policies and procedures established by the Bureau of Indian Affairs, any applicable federal regulations, and the Nation's own laws.

a. Demolition. When a development project requires the demolition of any structures on Tribal land, the demolition plan is to be in compliance with the following:

(1) The department, program, enterprise, or other Tribal entity that is responsible for the project must present a written request and justification to their Department Director prior to the demolition. The justification must, at a minimum, contain the following information:

(a) State and county where the property is located, size of the parcel, date acquired, legal description, purchase funding source (include % of Tribal contribution if funded through non-Tribal funds), current market and/or assessed value, status (trust, fee, etc.), current use, and the department responsible for the maintenance of the property,

(b) Listing and description of all buildings on the subject parcel including their current use, type of structure, size, age, and condition;

(c) Information on the location of any service lines (water, gas, etc.); and

(d) Any additional essential information such as restrictions to use, covenants, environmental issues, road access, etc.

(2) If the request is approved, the Department Director will present the request to the Office of the President.

(3) If the request is approved by the Office of the President, the request and justification will be presented to the Nation's Legislature for final approval.

b. Sale of Foreclosures.

(1) The Department of Housing shall have the authority to sell, at its discretion, HOP homes in which the Department of Housing has been granted a foreclosure judgment by a court of competent jurisdiction.

(2) The Homeowner shall be responsible for any costs the Nation incurs in the sale of the foreclosed HOP home, outstanding taxes and any other associated fees, expenses or outstanding bills, which shall be deducted from any proceeds of the sale or if there are no proceeds, then said expenses shall be considered a debt to the Nation.

(3) The proceeds of the sale of the foreclosed HOP home shall be credited toward satisfying the outstanding HOP mortgage. If the proceeds of the sale do not satisfy the outstanding HOP mortgage, the HOP homeowner shall be responsible for the remaining balance of the HOP mortgage, which shall be considered a debt to the Nation. If the proceeds of the sale exceed the outstanding HOP mortgage, the Homeowner shall receive the excess proceeds after the balance of the HOP mortgage has been satisfied and any costs or expenses from Section 19.b.(2) have been deducted and the HOP homeowner shall have no further debt or obligation to the Nation with respect to the HOP mortgage.

20. **Maintenance**. Maintenance plans, schedules, and logs must be developed and implemented by the Departments, Programs, or Enterprises responsible for the fixed assets assigned to them. The Department of Treasury will annually review these maintenance plans, schedules, and/or logs at the location of the asset(s).

Legislative History:

06/10/05	Draft Asset Management Manual submitted to Administration Committee.
07/01/05	Administration Committee reviews and submits to Legislature with recommendationfor 45- Day Public Review.
08/31/05	45-Day Public Review periods ends without comment.
09/21/05	Enacted as Asset Management Policy Manual (5 HCC § 8) by Legislative Resolution 9/21/05B.
08/25/16	Motion at Housing Committee Meeting to refer the proposed amendments to Legislature for adoption by quick passage resolution.
09/20/16	Asset Management Policy is amended by Quick Passage Procedure via Legislative Resolution 09.20.16C.
06/04/25	Legislature places out for forty-five day public review via Resolution 06.04.25V.
07/22/25	Legislature adopts amendments to the Act via Resolution 07.22.25H.