

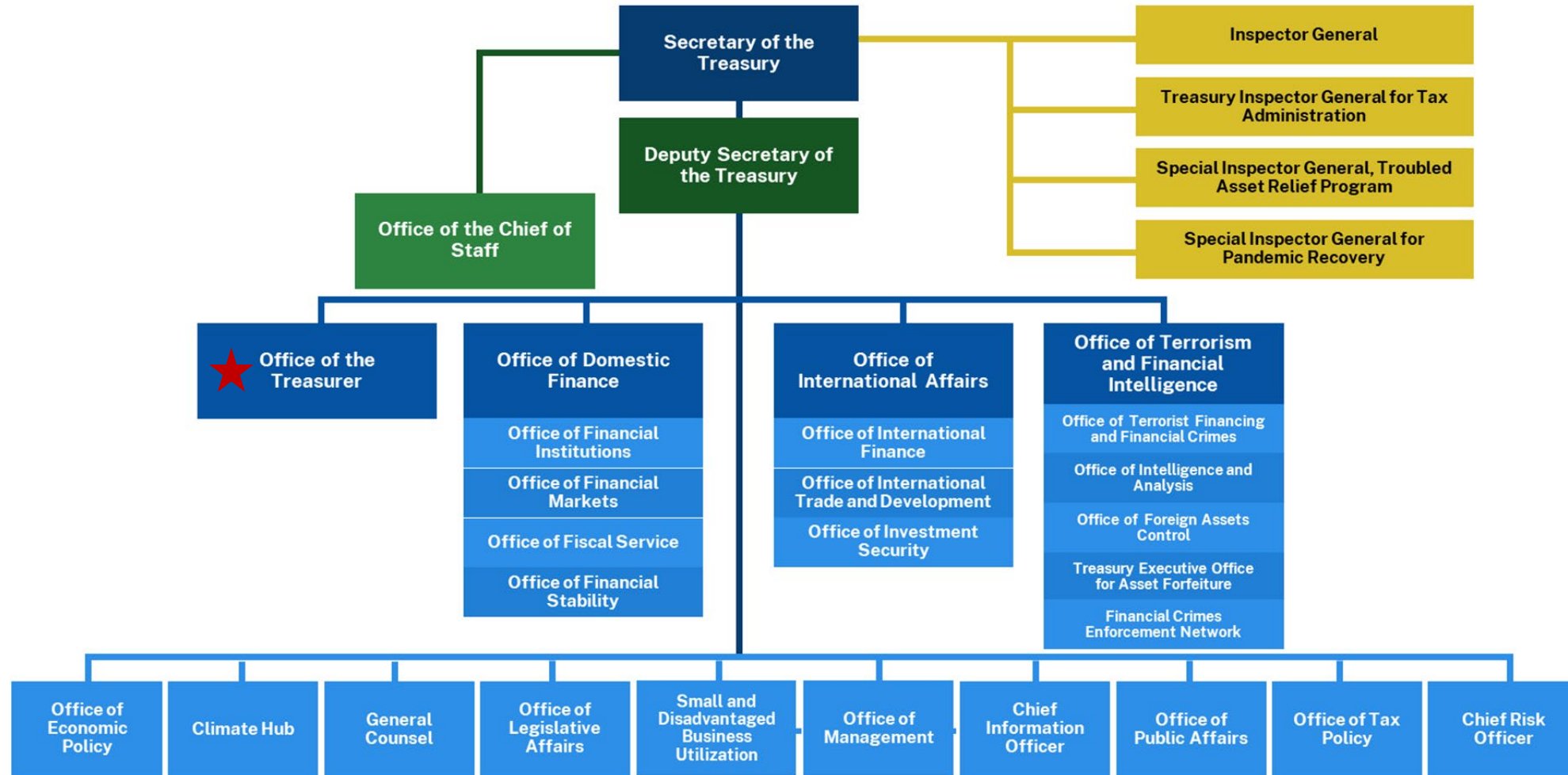
U.S. DEPARTMENT OF THE TREASURY

National Intergovernmental Audit Forum Biennial Conference

Working with Tribal Governments and Federal Expenditures for Native Communities



Office of the Treasurer: Office of Tribal and Native Affairs



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Overview of Tribal and Native Economies

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Defining Tribal and Native Economies

American Indians

- 574 Federally Recognized Indian Tribal Governments
- 346 Federally Recognized Indian Tribal Governments located outside Alaska
- 326 Indian reservations, pueblos, rancherias, missions, villages, communities, etc.
- 56.2 million acres of land
- State Recognized Indian Tribes

Alaska Natives

- 229 Federally Recognized Indian Tribal Governments
- 12 Alaska Native Claims Settlement Act (ANCSA) Regional Corporations
- 195 ANCSA Village Corporations; 174 currently operating
- 44 million acres of land set aside for both Regional (27 million) and Village (17 million)
- 1 Indian Reservation (Metlakatla, Annette Island Reserve)

Native Hawaiians

- The Native Hawaiian community also has a special political and trust relationship like American Indians and Alaska Natives with over 150 legislative enactments from Congress.
- Office of Hawaiian Affairs, Department of Hawaiian Home Lands, and Native Hawaiian Organizations all play a part on the federal-Native Hawaiian relationship.

What is Federal Indian Law?

- This doctrine defines the legal and political status of Tribal Nations and American Indians and Alaska Native Tribal citizens within the federal system and in relation to state governments.
 - It is derived from the thousands of treaties, statutes, executive orders, and court decisions by which the United States
- This doctrine expressly recognizes tribes' inherent sovereignty as governments pre-dating the U.S. Constitution.
- This doctrine has been developed through seven era of federal policy that shapes the present status of Tribes.



Summary of Federal Indian Law Principles

- **Status of Tribes**
 - **Sovereigns:** Tribes are sovereigns with a government-to-government relationship with the United States.
 - **Inherent Sovereignty:** Tribes have inherent sovereignty and, except where ceded, retain this sovereignty.
 - **Self-Governance-** Tribes have the right to self-govern their citizens and exercise self-determination over their resources.
 - **Status of Tribal Citizens:** Tribal citizenship is a political, not a racial, classification.
 - **Trust and Treaty Relationship:** In exchange for the cessation of resources, the U.S. has a trust and treaty relationship to support Tribal Nations.
 - **Sovereign Immunity:** Tribal governments and their entities have sovereign immunity from suit.
- **Land and Water Resources:** While Tribes have jurisdiction over their lands and water, they are typically subject to significant federal jurisdiction and often do not have access to their water resources until adjudicated.
- **Civil Jurisdiction:** Tribes have jurisdiction over their members. Tribes have jurisdiction over non-members on their lands where there is a voluntary relationship or the non-member's conduct threatens or has some direct effect on the political integrity, the economic security, or the health and welfare of the Tribe.

Table 1. Breakdown of Federal, State, and Tribal Jurisdiction in Indian Country

Identity of Alleged Perpetrator	Identity of Alleged Victim	Major Crimes as Defined by the Major Crimes Act	All Other Crimes
Indian	Indian	Federal* and Tribal	Tribal
Indian	Non-Indian	Federal* and Tribal	Federal* and Tribal
Non-Indian**	Indian	Federal* (pursuant to the General Crimes Act because the Major Crimes Act applies only to Indian defendants)	Federal*
Non-Indian	Non-Indian	State	State
Indian	Victimless / Consensual	N/A	Tribal, possibly Federal***
Non-Indian	Victimless / Consensual	N/A	State

*Under PL 280, states can assume federal jurisdiction within Indian Country. In Montana, only the CSKT consented to PL 280 jurisdiction. Currently, the CSKT have exclusive jurisdiction over misdemeanor crimes committed by Indians and concurrent state-tribal jurisdiction over felony crimes committed by Indians.

**The Violence Against Women Act allows tribes to assume federal jurisdiction over non-Indian perpetrators of specific domestic violence-related crimes as long as they meet certain procedural guarantees.

***See *U.S. v. Marcyes*, 557 F.2nd 1361 (9th Cir. 1977); but see *U.S. v. Quiver*, 241 U.S. 602 (1916).

Source: "Tribal Nations of Montana: A Handbook for Legislators"

Tribal Land Structure

- **Land within Indian reservations generally is held either in trust by the Federal government** for the benefit of a tribe or individual members of an Indian tribe, or owned in fee by either an Indian tribe, members of an Indian tribe, or non-Indian persons.
 - As a result, reservation land held in trust are not considered an asset.
 - The Federal government is the legal owner and guardian of about 95% of land in Indian Country accounting for 56.2 million acres.
- **Allotment era** distributed certain Indian lands to individual members of an Indian tribe and after a period issued fee patents to some of the allotted parcels.
- **Checkerboard reservations** resulted when an Indian recipient of a fee patent during allotment sold the land to a non-Indian resulting in patchwork ownership.

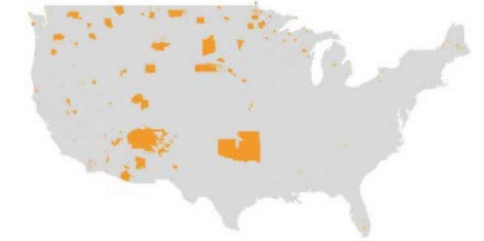
Centuries of dispossession

Researchers quantified how much land Indigenous people have lost in the United States, including regions that were lost by more than one tribe or lost repeatedly. (Gray areas on the "historical" map are due to a lack of records.)

Historical



Present day



FARRELL ET AL., 2021, ADAPTED BY N. DESAI/SCIENCE

Checkerboard effect fractures land base

Not since the slaughter of the buffalo herds has a problem been so threatening to the future of many American Indian communities. Many native families are living next to land once held by ancestors or fellow tribal members that they cannot use to their own advantage for farming, ranching, as a home site or development.

It is as though someone tore a map and scattered its very tiny pieces to the wind. Now, hundreds of tribal officials and others are trying to figure out how to put the pieces back together again. The problem is called checkerboarding a condition in which land ownership becomes intermingled with Indian and non-Indian landowners.

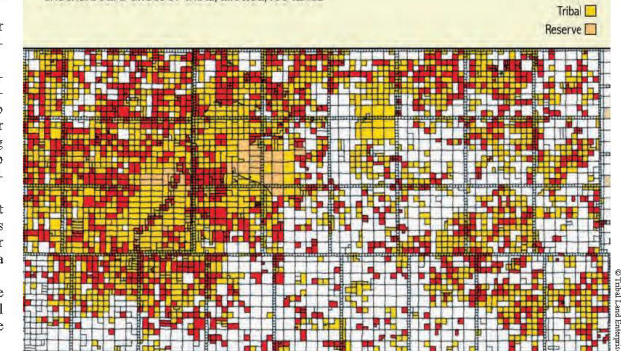
"When you look at our reservation, about half the land is owned by non-Indians," says Lois Broncheau, a land acquisition coordinator for the Confederated Tribes of the Umatilla Indian Reservation in Oregon.

"We have some problems here with people locking gates so we can't get to traditional hunting or root-gathering areas or places where we used to pick berries."

In some cases, she added, the tribe owns a traditional area, such as a river fishing site for salmon, but still can't get to it because private property bars the way. "That's why we want to buy the land back."

Rosebud Reservation

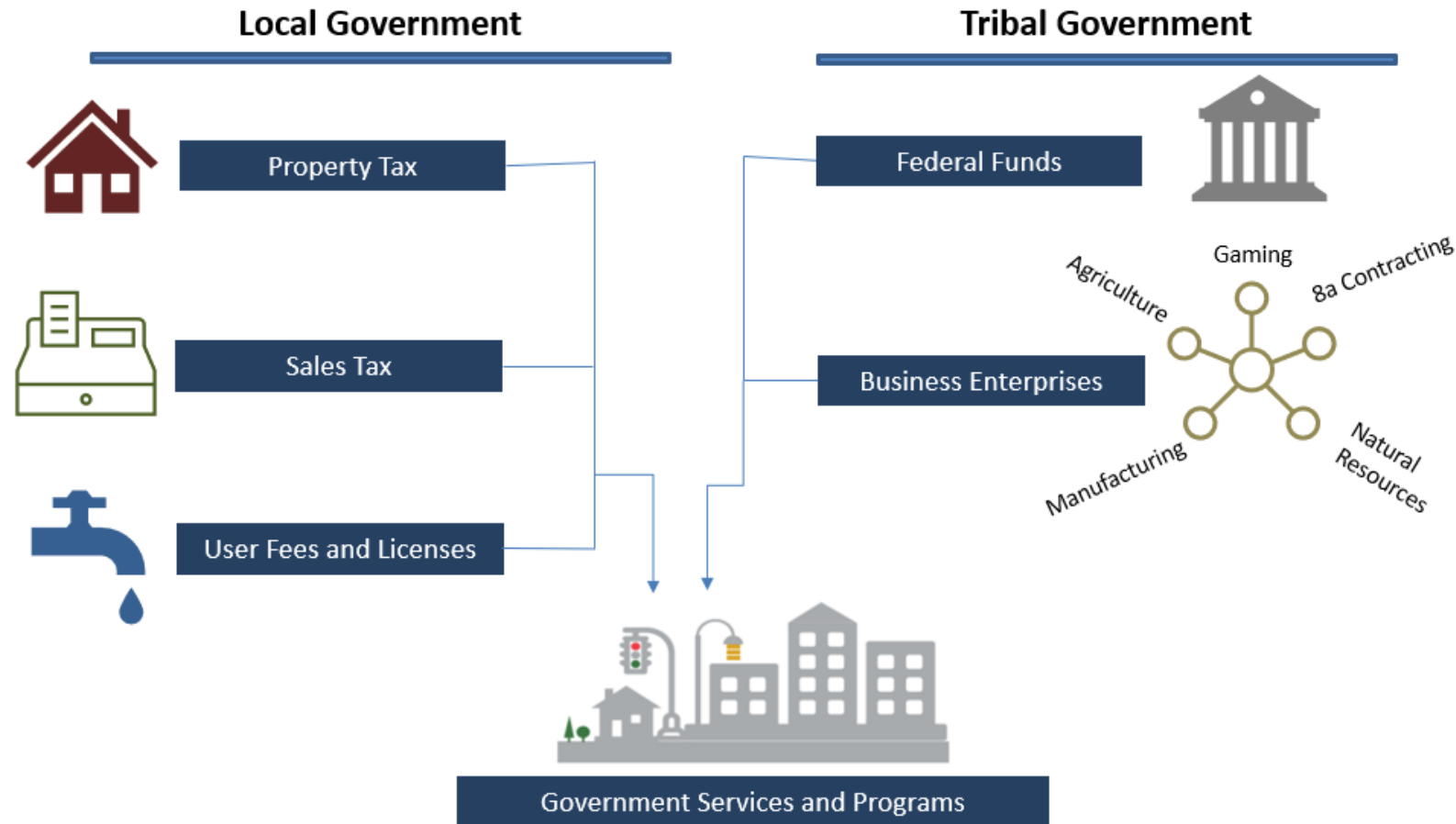
Checkerboard effect of tribal/allotted/fee lands



This map of the Rosebud Reservation in Todd County, South Dakota, demonstrates the checkerboard ownership pattern found on many reservations today. Economic development, traditional hunting, fishing, gathering and religious practices are jeopardized because of the mixed ownership patterns. States, counties and tribes dash on jurisdiction, management and use of these checkerboard areas.

© Tribal Land Base

Funding the Tribal Government: Major Sources



Requires a blend of GASB and FASB financial statements that are unique to Tribal governments.

Socio-Economic Status

- Tribal governments expend their resources on nation-rebuilding and social services to address the consequences of Native federal policy, such as the removal of Native children.
- While most Native Americans remain connected to their communities, 75% live in urban and suburban areas as a result of federal removal.
- Only **8%** of the total Native population profits from gaming.
 - **1 in 3 Native Americans live in poverty** with a median income of \$23,000 and unemployment is typically three times the national average. Some Tribal communities having an 80% poverty and unemployment rate.
 - A lack of affordable housing means people often live in overcrowded situations.
 - In Navajo Nation, approximately 18,000 homes or roughly 40% of housing stock lack reliable electricity and running water.
 - Native Americans have the lowest life expectancy rates at 72 years and during the pandemic this rate fell to 67 years as Tribes were disproportionately impacted as poverty and the lack of access to health care exacerbated the pandemic.

How Many Boarding Schools, How Many Children?

The records of Indian boarding schools are scattered in public archives and private collections across the country. As a result, we still do not know how many total children were actually removed from their families and placed in boarding schools. This is what we do know:

By 1926, the Indian Office estimated that nearly 83% of Indian school-age children were attending boarding schools¹⁸



- 1900: 20,000 children in Indian boarding schools¹⁹
- 1925: 60,889 children in Indian boarding schools²⁰
- 150 Residential Schools in Canada ► 150,000 children ► 6000 children who died or went missing²¹
- 360+ Indian Boarding Schools in the U.S. ► How many children? ► How many died or went missing?

Child Removal Systems

- Mission Schools
- Boarding Schools
- Indian Schools
- Day Schools
- Military Schools
- Fort Schools
- Labor Schools and Camps
- Sanatoriums
- Adoption
- Foster Placements
- Orphanages
- Detention or Reform Schools

¹⁸ Wallace Adams, *Education for Extinction*, 27.

¹⁹ Ibid., 307.

²⁸ *Ibid.*, 320.

Learned: Principles of Truth and Reconciliation (Truth and Reconciliation Commission of Canada, 2015) http://www.myrobust.com/websites/trcinstitution/File/Reports/Principles_English_Web.pdf



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Scope of OTNA's Work



Advise

Advise on Treasury/IRS programs and policies that have Tribal impacts



Coordinate

Coordinate Treasury's Tribal consultation process



Manage

Manage the Treasury Tribal Advisory Committee

Sample Economic Advisory Work: Implementing \$30 Billion in Recovery Support

Program	Total Funds	Tribal Funds	Purpose	Impact
Coronavirus Relief Fund	\$150B	\$8B	Support pandemic response	<ul style="list-style-type: none">579 Tribes2.6 million Tribal Citizens433,176 Tribal EmployeesThousands of projects changing the economic landscape of Tribal Nations
States, Local & Tribal Fiscal Recovery Funds	\$350B	\$20B	Support for public health and economic recovery and replace lost revenue	
Local Assistance & Tribal Consistency Fund	\$2B	\$500M	Support for general government services, allocated based on economic conditions	
Capital Projects Fund	\$10B	\$100M	Critical capital projects like broadband that enable work, education, and health care	
Emergency Rental Assistance	\$46B	\$800M	Aid for rent and utility costs – as well as housing stability services	
Homeownership Assistance Fund	\$10B	\$500M	Aid for mortgage and home costs	
State Small Business Credit Initiative	\$10B	\$500M	Programs to provide credit and investment to small businesses and support growth	



Tribal Customer Experience (CX) Pilot for Post-Award Reporting

Improving the Grant Recipient Experience:
Outcomes of a Cross-Government Tribal Project

Alaska Native Village of Sleetmute

Sleetmute had to return crucial funding received during the pandemic because to meet reporting requirements, they would have had to travel 79 miles away from their remote village to access stable internet.

“[Notices] all go by email, and if you don’t have access to good internet, you’re not getting those non-compliance notices. And if you’re only getting mail once a month, you’re only getting the last letter, which is your last chance, or you’re paying all the money back.”

-Alaska Native Community Based Organization



Project Background

The Tribal CX Pilot team hypothesized low broadband internet access was the primary barrier preventing some tribal recipients from completing grant performance reporting requirements.



CONDUCT CX INTERVIEWS

Conduct human-centered
design (HCD) sessions

(August 2023-January 2024)



PILOT SOLUTION(s)

Test pilot
Solutions

(February-April 2024)



PRODUCE REPORT

Produce a customer
experience report

(May-June 2024)

Research was needed to determine internet access impact and offline tools effectiveness for report submission.

Key Needs

Through HCD Research, the CX Pilot Team identified five key needs of tribes that must be addressed to improve post-awarding outcomes.

Key Need #1

Skilled Staff

Key Need #2

**Seamless
Transitions**

Key Need #3

**Offline
Accommodations**

Key Need #4

**Easy Portal
Access**

Key Need #5

**Simplified
Reporting**

Key Needs

Key Need 1: Skilled Staff

Tribes need to recruit, train, and retain skilled administrators from their own communities.

“A lot of times, the council will say, oh yeah, you’re hired as a Tribal administrator or the bookkeeper, but [the hired person] doesn’t have a clue [about those fields].”

–Tribal Consultant



Key Needs

Key Need 2: Seamless Transitions

Tribes need to transfer knowledge, skills, and system access when staff turnover occurs.

It's very common in rural Alaska where council members will get [administrators] thrown out... but they don't think about all the administrative stuff and the logins and the usernames, and that can be pretty tricky. Even just to switch information with the federal government is a pain."

-Tribal Consultant

Key Needs

Key Need 3: Offline Accommodations

Tribes need flexible reporting tools and requirements to accommodate situations when their internet is limited.

“There was a paper version available which made it still kind of difficult, but it gave another alternate option and that saved a lot of communities.”

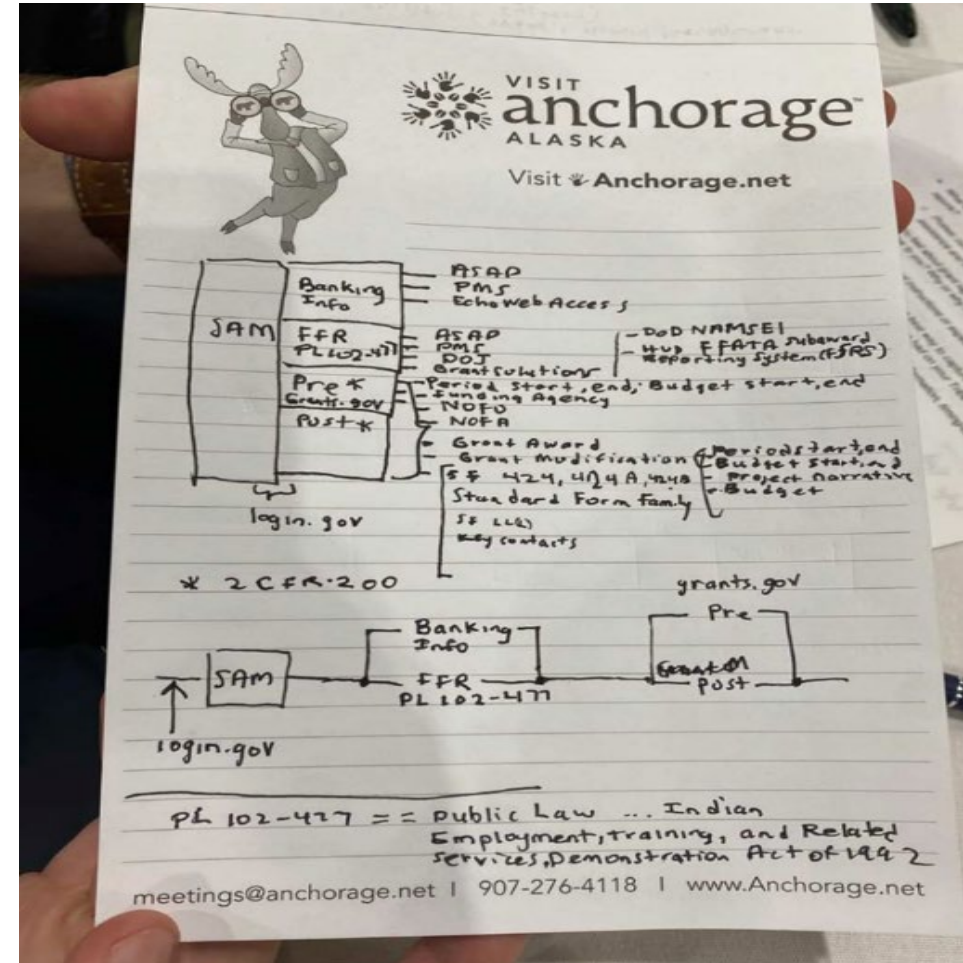
-Tribal CBO Staff Member



Key Needs

Key Need 4: Easy Portal Access

Tribes need to easily access and navigate online portals when managing multiple federal grants.



Key Needs

Key Need 5: Simplified Reporting

**Tribes need grant reports
to be clear, and simple enough
to complete with available
staff and resources.**

“Sometimes it feels like the government says, yes, you are a sovereign community, or yes, you should self govern, and yes, here is what we can do... and then five years later, they’re like, if you didn’t report, we’re going to take it back.”

-Tribal Consultant



Recipient Centered Solutions



Treasury Offline Excel Report

The Tribal CX Pilot Team tested 3 offline prototypes to determine the best options for developing an offline reporting tool. Treasury directly used the results of the research to develop the Treasury Offline Excel Report.

OPTION 1 LIMITED INTERNET

Email an offline Excel report

This tool allows you to type in your answers into an Excel file, while you are offline, and email the report once you are done.




KEY FEATURES

- 1 Pre-populated information
- 2 List of reporting resources and key contacts
- 3 Glossary to explain key terms and definitions

OPTION 2 CELL SERVICE ONLY

Send a handwritten report

This tool allows you to write out your answers on letter-sized paper and text a picture of the handwritten report.



KEY FEATURES

- 1 Handwritten text recognition technology
- 2 Images of sample handwritten report
- 3 Only requires letter-sized paper, pen, and cell phone

OPTION 3 CELL SERVICE ONLY

Respond to text or voice prompts

This tool allows you to respond to a series of automated prompts, either by texting your answers or speaking on the phone.



KEY FEATURES

- 1 Step-by-step prompts over text/phone call
- 2 Ability to complete over time (no auto time-out)
- 3 Only requires cell phone

Digital Identity Verification System Improvements

The Tribal CX Pilot Team engaged with government-operated and private sector identity verification providers to share direct user feedback from tribal partners

"I can appreciate that [identity verification providers] add a layer of security from fraud and things like that. It also adds a huge mess of inaccessibility. It's a big problem."

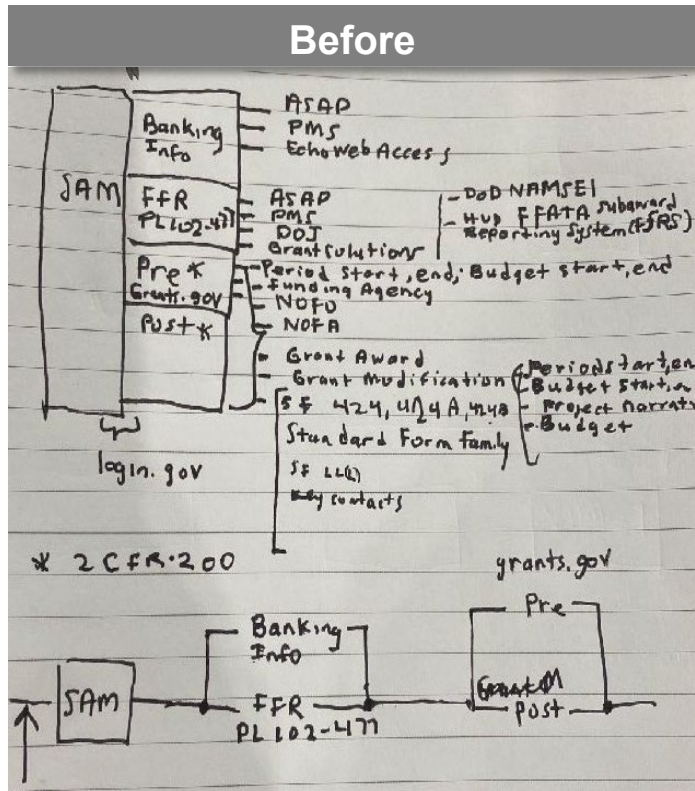
- Tribal Consultant

Digital Identity Verification System Improvements

- ✓ [Tribal-specific guides](#)
- ✓ Additional forms of identity documents (including Tribal IDs)
- ✓ Increasing in-person identity verification options (18,000 [USPS locations](#))
- ✓ Live help desk
- ✓ Improvements to business profiles within user accounts

Federal Grant Systems Hub (beta)

The Federal Grant Systems Hub, currently in a beta testing phase, is a searchable public dashboard that simplifies access to hard-to-find grant-related information by centralizing grant data and systems resources tailored to the recipient organization.



*"I've got a **running spreadsheet** of all login credentials for different systems I use"*

- Tribal Grant Administrator

After

Federal Grant Systems Hub (beta)

Welcome to the Federal Grant Systems Hub! Enter your recipient name or UEI below to easily find information related to your organization's federal grants and the systems needed to administer them.

Recipient Name OR Recipient Unique Entity ID (UEI)

Additional Filters

Federal Fiscal Year Agency Sub-Agency Tool or System

Federal Grants Information

Data Source: USASpending.gov

Award ID	ALIC/DA Number	Assistance Listing (AL)	Agency	Sub-Agency	Federal Award Amount	Start Date	End Date
F20A270K2AR00	10.48	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	Agriculture	Food Safety and Inspection Service	\$0		
F20A270K2AR01	10.48	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	Agriculture	Food Safety and Inspection Service	\$0		
F20A270K2AR02	10.48	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	Agriculture	Food Safety and Inspection Service	\$7,224		
F20A270K2AR03	10.48	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	Agriculture	Food Safety and Inspection Service	\$0		
F20A270K2AR04	10.48	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	Agriculture	Food Safety and Inspection Service	\$5,714		
F20A270K2AR05	10.48	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	Agriculture	Food Safety and Inspection Service	\$0		
Total					\$2,996,090,546,275		

Federal Grant Systems Resources

If you cannot click the links below via mouse, and need to access the links via keyboard, use keyboard shortcut ctrl + alt + o to select the link.

Agency	Sub-Agency	Tool or System Name	System Type	Help Desk Link	Help Desk Email Address	Help Desk Phone	Training
Agriculture	Agricultural Marketing Service	e2FedGrants	Award Management	https://www.usda.gov/oc/oc/helpdesk	e2FedGrants_cfo@usda.gov		https://www.usda.gov/oc/oc/helpdesk
Agriculture	Animal and Plant Health Inspection Service	e2FedGrants	Award Management	https://www.usda.gov/oc/oc/helpdesk	e2FedGrants_cfo@usda.gov		https://www.usda.gov/oc/oc/helpdesk
Agriculture	Farm Service Agency	e2FedGrants	Award Management	https://www.usda.gov/oc/oc/helpdesk	e2FedGrants_cfo@usda.gov		https://www.usda.gov/oc/oc/helpdesk

40 # Awarding Agencies

139 # Awarding Sub-Agencies

\$3T Federal Award Amount

1.49M # Federal Grants

4.16M # Federal Grant Transactions

Federal Grant Systems Hub Dashboard, (located on the [Grants.gov Grant Systems](#) page)



HHS Reduced Reporting Requirements

IHS BHI streamlined the inbound information portal by reducing the number of questions and developing improved data collection and reporting templates

“The biggest challenge that we have is that there’s been an increase in the amount of [data collection] requests. [The agencies say to us]: keep doing the good job you’re doing. And then they come and say, we really want more. You’re not doing enough. We need more data, more collection. Like, what are you doing with that [all of that data]?”

- Tribal Grant Administrator

5.7 hours

Reduction in estimated report completion time (8.9 to 3.2 hours)

Download the Tribal Post-Award Reporting Pilot CX Report.



Report includes:

- ✓ Recipient Testimony
- ✓ Key Needs
- ✓ Pilot Solutions
- ✓ Opportunities and Strategies to Reduce Reporting Burden

For questions, please reach out to the Grants QSMO at GrantsQSMO@hhs.gov.