**Tribal Government Accounting Working Group (TGAWG)**

**Survey on Financial Reporting for Tribal Businesses**

*Thank you in advance for your willingness to respond to this survey.* *Your responses will be completely anonymous; neither you nor your tribe will be identified in any materials shared with the GASB or the TGAWG. Return survey to* *Jennifer@nafoa.org*

**Question 1.** Please provide the following information with respect to your tribe’s 5 largest tribal businesses (*in terms of annual revenue*) or fewer, if you do not have that many:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Form of Answer** | **Business #1** | **Business #2** | **Business #3** | **Business #4** | **Business #5** |
| 1. Type of business (for example, gaming, energy)
 | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Legal structure of business
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| If other, please describe | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Percentage of business owned by the tribe
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Does the business issue its own audited financial statements? (If yes, answer 1.e.-1g. If no, skip to 1.h.)
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Source of accounting standards the financial statements of the business are based on
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| If other, please describe | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Why was that source of accounting standards used?
 | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Audit opinion received on the financial statements of the business
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Was the business included in the tribe’s government-wide financial statements? (If yes, answer questions 1.i.-1.m. If no, skip to question 2.)
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Method of including the business
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. If the answer to question i was discretely presented component unit, did the tribe also present an equity interest in its government-wide financial statements?
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Source of accounting standards used for the business when included in the tribe’s government-wide financial statements
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| If other, please describe | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Why was that source of accounting standards used?
 | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Audit opinion the tribe’s financial statements received
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |

**Question 2.** If your answer to Question 1 did not include any tribal businesses that issue FASB-based audited financial statements, please provide the following information with respect to as many as 5 of your tribal businesses that issue FASB-based audited financial statements (otherwise, skip to question 3):

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Form of Answer** | **Business #6** | **Business #7** | **Business #8** | **Business #9** | **Business #10** |
| 1. Type of business (for example, gaming, energy)
 | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Legal structure of business
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| If other, please describe | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Percentage of business owned by the tribe
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Does the business issue its own audited financial statements? (If yes, answer 2.e.-2.g. If no, skip to 2.h.)
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Source of accounting standards the financial statements of the business are based on
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| If other, please describe | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Why was that source of accounting standards used?
 | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Audit opinion the received on the financial statements of the business
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Was the business included in the tribe’s government-wide financial statements? (If yes, answer questions 1.i.-1.m. If no, skip to question 2.)
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Method of including the business
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. If the answer to question 1.h. was discretely presented component unit, did the tribe also present an equity interest in its government-wide financial statements?
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| 1. Source of accounting standards used for the business when included in the tribe’s government-wide financial statements
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |
| If other, please describe | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Why was that source of accounting standards used?
 | Text | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. | Click or tap here to enter text. |
| 1. Audit opinion the tribe’s financial statements received
 | Drop down | Choose an item. | Choose an item. | Choose an item. | Choose an item. | Choose an item. |

**Question 3.** For what accounting and financial reporting topics related to your business activities, if any, are you unable to find guidance in GASB standards?

|  |
| --- |
| Click or tap here to enter text. |