

**Little River Band of Ottawa Indians**

375 River Street  
Manistee, MI 49660  
(231) 723-8288

**Resolution # 03-0709-206**

*Acceptance of Forensic Audit by Joseph Eve & Company, LLP*

WHEREAS, the status of the *Gaa' Ching Ziibi Daawaa Anishinaabek* (Little River Band of Ottawa Indians) as a sovereign and Treaty-making power is confirmed in numerous treaties, from agreements with the initial colonial powers on this land, to various treaties with the United States; and

WHEREAS, the Little River Band of Ottawa Indians (Tribe) is descended from, and is the political successor to, the Grand River Ottawa Bands, signatories of the 1836 Treaty of Washington (7 Stat. 491) with the United States, as reaffirmed by federal law in P.L. 103-324, enacted in 1994; and

WHEREAS, the Tribe adopted a new Constitution, pursuant to a vote of the membership on May 27, 1998, which Constitution became effective upon its approval by the Assistant Secretary-Indian Affairs on July 10, 1998; and

WHEREAS, the Tribal Council is authorized under Article IV, Section 7(a) to provide for the public health, peace, morals, education and general welfare of the Little River Band and its members; and

WHEREAS, the Tribal Council engaged Joseph Eve & Co. to conduct a forensic audit of the Tribe's systems by adoption of resolution # 02-1009-07; and

WHEREAS, the Tribal Council received a final report from Joseph Eve & Co. addressing the findings in the forensic audit; and

WHEREAS, the Tribal Council has determined that the forensic audit contains sufficient information regarding employees that is generally considered confidential information not subject to release; and

WHEREAS, the Tribal Council has determined that this report is of sufficient importance that it should be presented to the membership with the appropriate redactions to protect private personal information such as addresses and social security numbers; and

WHEREAS, the Tribal Council has determined that the need to keep the membership informed outweighs the individual employee's desire to maintain payroll and travel reimbursement information confidential; and

WHEREAS, the Tribal Council has taken follow-up steps regarding the results of the forensic audit which include clarification of Tribal procedures regarding expenditures, reimbursements and travel costs, clarification of transition from employment to an elected office, proper reporting of individual income to the Internal Revenue Service, and other actions;

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby accepts the "Report on Application of 'Agreed Upon Procedures' Determination if Transactions and Groups of Transactions Constitute Valid Tribal Disbursements and/or Transactions are Properly Supported in Accordance with Tribal Policies and Procedures for the Period January 2000 to September 2002 as Adopted by the Tribal Council" (*Forensic Audit*).


IT IS FURTHER RESOLVED THAT the Tribal Council hereby approves the release of the report with the private personal information redacted from the public document.

**CERTIFICATE OF ADOPTION**

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 9 FOR, 0 AGAINST, 0 ABSTAINING, and 0 ABSENT, at a Regular Closed Session of the Little River Band of Ottawa Indians Tribal Council held on July 9, 2003, at the Little River Band's Downtown Offices in Manistee, Michigan, with a quorum being present for such vote.

Attest:

  
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Janine M. Sam, Council Recorder

  
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Stephen Parsons, Council Speaker

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