



Little River Band of Ottawa Indians

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

Resolution # 03-0730-228

Authorization of Exception to Ratification of Audit Prior to Submission

WHEREAS, the status of the *Gaá Čhíng Ziibi Daáwaa Aníshinaábek* (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 Audit Ordinance, sec. 6.02, requires that audits, and the related corrective actions, must be accepted by the Tribal Council prior to submission to an external agency or office; and

WHEREAS, the Tribal Council has been notified of a deadline for submission of the FY1997 Audit to the Department of Health and Human Services, Office of Audit Resolution and Cost Policy of August 5th; and

WHEREAS, Plante Moran, PLLC has been contracted to audit this, and other, fiscal years and will be presenting a draft audit on July 31, 2003 and that the Recorder, Ogema, Chief Financial Officer and Dan Taylor, CPA, will be present to review and comment; and

WHEREAS, Duane Hopkins, CFO, has identified that corrective actions can be developed in a timely manner that will allow Plante Moran, PLLC to receive and incorporate them into the final audit report; and

WHEREAS, it is the belief of the Tribal Council that the final report can be reviewed by senior Plante Moran, PLLC personnel in order to have the final report and SF-SAC reporting form forwarded to the Tribal Council in time to meet the mailing deadline of August 5th;

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby authorizes the Tribal Council Recorder to participate in the draft audit review, receive the corrective action plan which must be approved by the Ogema, and to forward the corrective action plan to Plante Moran, PLLC for integration into the final audit report.

IT IS FURTHER RESOLVED THAT the Tribal Council hereby authorizes the Recorder to consult with the Ogema, Chief Financial Officer and Dan Taylor, CPA, to verify the acceptance of the final audit report if submitted in time to post the report to the federal agency, and to place the audit on the Tribal Council agenda on Wednesday, August 6th for retro-active acceptance by the Tribal Council.

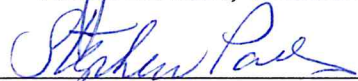
CERTIFICATE OF ADOPTION

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 7 FOR, 0 AGAINST, 0 ABSTAINING, and 2 ABSENT, at a Regular Closed Session of the Little River Band of Ottawa Indians Tribal Council held on July 30, 2003, at the Little River Band's Downtown Offices in Manistee, Michigan, with a quorum being present for such vote.

Attest:



Janine M. Sam, Council Recorder



Stephen Parsons, Council Speaker

Distribution: Council Records
Tribal Ogema
Tribal Court
Legal Department