

**Little River Band of Ottawa Indians**

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

**Resolution # 03-1105-374**

*Authorization to Enter Into Engagement Letter Contract with McGladrey & Pullen to  
Conduct Year End Audits of Little River Casino Resort*

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 Tribal Council has authorized the development of a gaming enterprise by adoption of the Gaming Ordinance, # 02-400-01, and created the Little River Casino Resort by adoption of an enterprise charter in resolution # 99-0314-07; and

WHEREAS, the Tribal Council has adopted the Gaming Commission Ordinance, #02-400-04, which created the Gaming Commission and authorized it to regulate the gaming operations, including the specific responsibility to engage auditors to conduct audits of the gaming operations; and

WHEREAS, the Little River Casino and Resort conducts its operations in accordance with the Tribe-State Gaming Compact, National Indian Gaming Commission federal regulations, and Gaming Commission regulations, any or all of which require an annual audit of the gaming operations; and

WHEREAS, the Little River Casino and Resort is currently operated under a Management Contract which requires the Gaming Commission to utilize one of the top six accounting firms; and

WHEREAS, the Gaming Commission mailed Requests for Proposals to the top ten ranked accounting firms, including three firms known to conduct audits of Indian casinos; and

WHEREAS, there were two firms from the top ten ranked firms that submitted proposals, one of which requested its proposal to be deferred; and

WHEREAS, the Gaming Commission caused to be conducted trade reference checks and received recommendations from the Commission's Internal Auditor;

WHEREAS, it is the recommendation of the Gaming Commission to engage McGladrey & Pullen to conduct the Fiscal Year 2003 and 2004 audits of the Little River Casino and Resort;

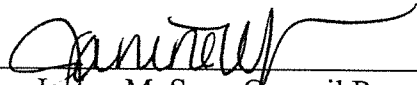
NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby authorizes the Ogema to sign the Engagement Letter Contract with McGladrey & Pullen to conduct audits of the Little River Casino and Resort on behalf of the Gaming Commission as representatives of the Tribe.

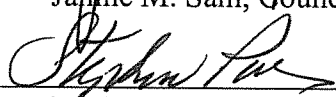
IT IS FURTHER RESOLVED THAT the Tribal Council hereby directs the Gaming Commission to forward notice of the engagement of the auditors and to request a contact person be identified to assist the auditors in conducting the audit on behalf of the Gaming Commission as representatives of the Tribe.

**CERTIFICATE OF ADOPTION**

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 8 FOR, 0 AGAINST, 0 ABSTAINING, and 1 ABSENT, at a Regular Closed Session of the Little River Band of Ottawa Indians Tribal Council held on November 5, 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