

Little River Band of Ottawa Indians

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

Resolution # 05-0817-396

Defining Tribal Council's role in the external audit process

WHEREAS, the status of the *Gaá Čhing 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 Tribe adopted amendments to the Constitution on April 26, 2004, which became effective upon approval by the Assistant Secretary-Indian Affairs on May 13, 2004; 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 adopted a final version of Ordinance #05-100-06, Audit Reform Act of 2005 on July 22, 2005 which identifies the Tribal Council as the responsible governmental body to have conducted and receive reports of external audits; and

WHEREAS, the Tribal Council has not specified its role in dealing with external auditors and related communication with external agencies related to external audits; and

WHEREAS, the Tribal Council through this resolution intends to define those items related to external audits that must be directed to the Tribal Council Office;

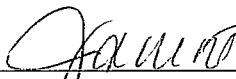
NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby defines the following activities related to external audits as Tribal Councils responsibilities:

1. All communication with external Federal Agencies that relate to external audit matters.
2. All external audit related communications such as but not limited to the engagement letter, management representation letter, legal representation letters, confirmation letters, and other communications submitted both externally and internally for which a formal action must be taken.
3. Scheduling of all fieldwork and on site work to be performed by the audit firm.
4. All communication related to additional informational needs after the completion of fieldwork must be transmitted through the Tribal Council Office.
5. All draft and finalized audit reports.
6. Any other communication for which formal action of the Tribal Council is necessary.

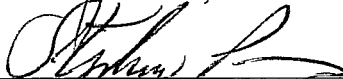
IT IS FURTHER RESOLVED THAT the Comptroller General shall monitor the above activities in accordance with the duties assigned through Resolution # 07-0727-346 – Assignment of additional duties to the Comptroller General in accordance with the Audit Reform Act of 2005 and all requirements as outlined in the Resolution # 07-0727-346 shall apply.

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, 0 ABSENT, and 1 VACANT, at a Regular Session of the Little River Band of Ottawa Indians Tribal Council held on August 17, 2005, at the Little River Band's Dome Room in Manistee, Michigan, with a quorum being present for such vote.



Janine M. Sam, Council Recorder



Stephen Parsons, Council Speaker

Attest:

Distribution: Council Records
Tribal Ogema
Tribal Court