



**Little River Band of Ottawa Indians**  
2608 Government Center Drive  
Manistee, MI 49660

**Resolution # 22-0126-006**

*Acceptance of the Little River Band of Ottawa Indians Internal Audit Report for Tribal Court Budget.*

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 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 Tribe adopted amendments to the Constitution on July 11, 2016 which became effective upon approval by the Assistant Secretary-Indian Affairs on August 24, 2016; and

WHEREAS, the Tribal Council adopted, in accordance with Article IV, Section 7(a) of the Constitution, and the Government Business and Accounting Act of 2010 which identifies how internal audits are conducted and reported; and

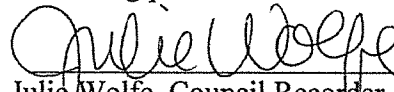
WHEREAS, the Comptroller General has performed internal audits of the 2020 Tribal Court Budget.

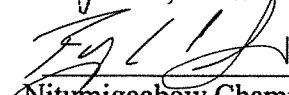
WHEREAS, the Comptroller General has prepared and presented the audit report and any necessary supporting documents to the Tribal Council and Ogema on November 30<sup>th</sup>, 2021 and in work session on January 11<sup>th</sup>, 2022

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby accepts the internal audit reports for the Tribal Court Budget dated November 30<sup>th</sup>, 2021 and any respective Corrective Action Plans and authorizes their dissemination to individuals as deemed appropriate by the Comptroller General and or Tribal Council.

**CERTIFICATE OF ADOPTION**

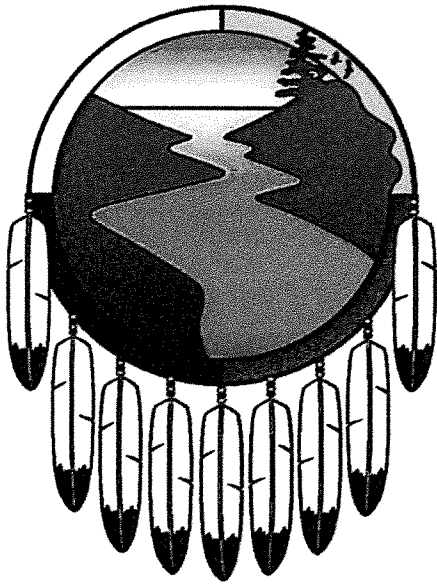
I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 6 FOR, 1 AGAINST, 2 ABSTAINING, and 0 ABSENT at a Regular session of the Little River Band of Ottawa Indians Tribal Council held on January 26, 2022, VIA ZOOM, Michigan, with a quorum being present for such vote.

  
Julie Wolfe, Council Recorder

  
Nitumigaabow Champagne, Council Speaker

Attest:

Distribution: Council Records  
Tribal Ogema  
Tribal Court



**Office of Business and Accounting**

2608 Governmental Center Drive

Manistee, MI. 49660

Phone: 906 398 6837

# Little River Band of Ottawa Indians

Internal Audit of Tribal Court Budget/Expenses to determine  
Compliance with Accounting Standards.

Audit performed by Bradley R Pringle, Comptroller General

## ***Objective/Description***

Internal Audit of 1015-150 Tribal Court Budget and expenses, per internal audit schedule, to ensure compliance with accounting standards found in Budget and Appropriation Act of 2013 of Little River Band of Ottawa Indians.

## ***Audit Scope***

Review the Budget and Appropriations Act of 2013.

Review 2020 1015-150 Tribal Court budget.

Review 2020 1015-150 Tribal Court spend/expenses.

Audit random expense budgetary line items.

Review Accounts Payable Records.

## ***Findings***

Reviewed Budget and Appropriations Act of 2013, No Issues Found.

Audited/ Review:

- 2020 Tribal Court Budget Worksheet, No issues Found.
- 2020 Tribal Court spend on MIP software reports. No Issues Found.
- 2020 Budget Worksheet- Audited all expense line items compared to budget. 1015-150 expenses totaled \$487,185 on a \$695,656 Budget. No Issues Found.
- Page 33 of Year End report from CFO pertaining to 1015-150 Tribal Court Budget. No Issues Found.
- Audited the Accounts Payable records for two large expenses pertaining to 5601 Small Equipment and Furniture, line items. No Issues Found.
- Audited the Accounts Payable records for three largest expenses pertaining to 5602, Supplies line items. No Issues Found.

- Audited the Accounts Payable records for two expenses pertaining to 5205. Professional Fees. No Issues Found.

Tribal Court has an excellent employee labor to expense ratio. 93.25 % of every dollar is spend on labor cost. Only 6.75% of budget is for expenses.

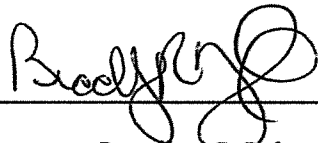
*Recommendations*

*None, Review this audit with Executive and Tribal Court Administration.*

*Corrective Action Plan (As Needed)*

*None at this time*

*Auditor Signature:*



*Bradley R Pringle*

*11/30/2021*

*Date*