



Little River Band of Ottawa Indians

2608 Government Center Drive

Manistee, MI 49660

Resolution # 22-0209-020

#6 Limited Scope Investigation ONE IT Expenses 12/02/21

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 the need for investigations; and


WHEREAS, the Comptroller General has performed Limited Scope Investigations as requested by Tribal Council.

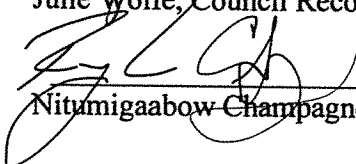
WHEREAS, the Comptroller General has prepared and presented the Limited Scope Investigation and supporting documents to the Tribal Council on December 2, 2021.

NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby accepts the #6 Limited Scope Investigation ONE IT Expenses 12/02/21 dated December 2, 2021 and authorizes their dissemination to individuals as deemed appropriate by the Tribal Council.

CERTIFICATE OF ADOPTION

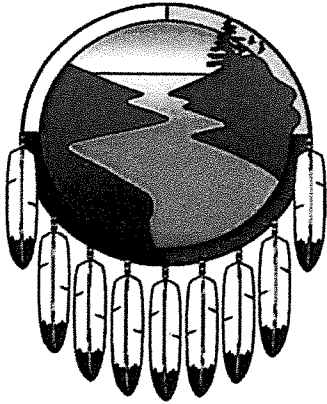
I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 6 FOR, 0 AGAINST, 1 ABSTAINING, and 2 ABSENT at a Regular Tribal Council Meeting of the Little River Band of Ottawa Indians Tribal Council held on February 9, 2022, via ZOOM, and the Little River Band of Ottawa Indians Government Center, with 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

Limited Scope investigation to review expenses allocated to the ONE IT Resolution.

Investigation performed by Bradley R Pringle, Comptroller General

Objective/Description

Tribal Speaker requested a limited scope investigation to determine the status of the ONE IT expenses that was budget/authorized by Tribal Resolution 21-0818-206. This resolution was later rescinded so any expenses need to be reallocated.

Investigation Scope

Determine the status of the below expenses for the 4998 COVID CARES ACT.

1. Tribal Council of the Little River Band of Ottawa Indians hereby approves allocation in the following budgeted areas from the COVID-19 Cares Act fund:
 - a. Government IT Department for salaries and fringe - \$29,711.16
 - b. Government IT Department for the Tribal IT Network to conduct an assessment, penetration test and consultation services
 - c. Government IT Department for training of One IT System employees - \$10,000
 - d. Government IT Department to cover salaries and fringe associated with the restructure - \$55,212.20
 - e. Government IT Department to provide consultation services on the One IT System – \$26,500
 - f. Government IT Department to provide a penetration test performed and remediate any deficiencies for the One IT System - \$50,000

Findings

I have reviewed the MIP Software budgeting reports showing Expenses and Encumbrances of the 4998 COVID ACT and found no direct relations to the six transactions below.

I have met and discussed the below expenses of the ONE IT resolution with the Tribal CFO. He and I both reviewed the MIP Budget report and he does not believe any of the money was spent or encumbered.


I have met and discussed the below expenses of the ONE IT resolution with the Tribal IT Manager. He informed me that there was \$5,494.69 that was spent on item f. He went on to say, he is currently working with Purchasing to move that expense out of the 4998 COVID CARES ACT account.

Please review current summary of below information about the status of the six items below.

- a. Government IT Department for salaries and fringe - \$29,711.16.
No expenses or encumbrances have occurred.
- b. Government IT Department for the Tribal IT Network to conduct an assessment, penetration test and consultation services.
No expenses or encumbrances have occurred.
- c. Government IT Department for training of One IT System employees - \$10,000.
No expenses or encumbrances have occurred.
- d. Government IT Department to cover salaries and fringe associated with the restructure - \$55,212.20.
No expenses or encumbrances have occurred.
- e. Government IT Department to provide consultation services on the One IT System – \$26,500.
No expenses or encumbrances have occurred.
- f. Government IT Department to provide a penetration test performed and remediate any deficiencies for the One IT System - \$50,000.
\$5494.69 of Expenses did occur on 10/28/2021. The IT Manager said he was already in the process of working with Purchasing to return that money and allocated expense to another account.

Comptroller General will meet with Purchasing to ensure the identified transaction is resolved by 12/3/2021.

Auditor Signature: _____


Bradley R. Pringle

Date: 12/2/2021