



Little River Band of Ottawa Indians

2608 Government Center Drive

Manistee, MI 49660

(231) 723-8288

Resolution #22-0727-135

Approval of Engagement Letter with RSM US, LLP to Perform Audits of Financial Statements and Agreed-Upon Procedures of Little River Casino Resort for Fiscal Years Ending December 31, 2022, 2023, and 2024

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 is authorized under Article IV, Section 7 (I) to take action, not inconsistent with the Constitution or Federal law, which is necessary and proper to carry out the sovereign powers of the Tribe; and

WHEREAS, the Tribal Council has authorized the development of a gaming enterprise by adoption of the Gaming Ordinance, #10-400-01, and created the Little River Casino Resort by adoption of an enterprise charter in Resolution # 99-0314-07; and

WHEREAS, the Tribal Council pursuant to the Constitution – Article IV – Section 7 (b), authorizes and ratifies contracts negotiated by the Ogema; and

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

WHEREAS, the Little River Casino Resort conducts its operations in accordance with the Indian Gaming Regulatory Act, Tribe-State Compact, Federal laws, Gaming Ordinance #10-400-01, and Gaming Commission Regulations, any or all of which require an annual audit of the gaming operations; and

WHEREAS, the Gaming Commission initiated the request for proposals process for fiscal years ending December 31, 2022, 2023, and 2024 and sought three (3) proposals; and

WHEREAS, all proposals were reviewed and the Gaming Commission determined that it was in the best interest of the Tribe to award RSM US, LLP – Certified Public Accountants & Business Consultants the engagement as they have the necessary expertise/experience to perform the audit.

WHEREAS, the Gaming Commission approve the engagement letter for RSM US, LLP by Resolution #GC22-0712-06 for fiscal years ending December 31, 2022, December 31, 2023, and December 31, 2024, and now is presenting the agreement to the Tribal Council for ratification.

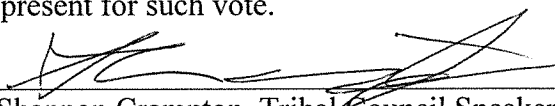
NOW THEREFORE IT IS RESOLVED THAT the Tribal Council of the Little River Band of Ottawa Indians hereby authorized the Tribal Ogema to execute the engagement letter for RSM US, LLP to complete an audit of the Financial Statements and Agreed-Upon Procedures Audits of the Little River Casino Resort for fiscal years ending December 31, 2022, December 31, 2023, and December 31, 2024; and

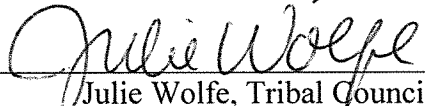
IT IS FURTHER RESOLVED THAT the Tribal Council approves establishment of an encumbrance in 2022, 2023, 2024 from Program #1030-121, Line Item #5205 each of these audit years for RSM US, LLP for services rendered and direct expenses.

CERTIFICATE OF ADOPTION

I do hereby certify that the foregoing resolution was duly presented and adopted by the Tribal Council with 9 FOR, 0 AGAINST, 0 ABSTAINING, and 0 ABSENT, at a Closed Session Meeting of the Little River Band of Ottawa Indians Tribal Council held on July 27, 2022 via Zoom, with a quorum being present for such vote.

Attest:


Shannon Crampton, Tribal Council Speaker


Julie Wolfe, Tribal Council Recorder

Distribution: Council Records
Tribal Ogema
Gaming Commission