

LITTLE TRAVERSE BAY BANDS OF ODAWA INDIANS
7500 Odawa Circle
Harbor Springs, MI 49740

RESOLUTION #120504-01

U.S. Department of Housing and Urban Development,
FY 2004 Indian Community Development Block Grant Program,
Little Traverse Bay Bands of Odawa Indians,
Public Facilities and Improvement Project:
Resolution to confirm the existence of
Financial Management and Internal Control Policies and Procedures

WHEREAS: the Little Traverse Bay Bands of Odawa Indians (“LTBB” or “Tribe”) is a Federally recognized Indian Tribe reaffirmed by the United States Congress on September 21, 1994 in Public Law 103-324, as amended, which exercises sovereign governmental authority over the people, land, and water within its jurisdiction and administers a wide range of governmental programs;

WHEREAS: the Little Traverse Bay Bands of Odawa Indians Tribal Council is the elected governing body of the Tribe;

WHEREAS: the Little Traverse Bay Bands of Odawa Indians Accounting Department has the responsibility for budget and financial oversight of all Tribal programs, including grant awards;

WHEREAS: the LTBB Accounting Department has adopted a modified accrual accounting system where expenses are recorded as soon as possible and revenues are only recorded as actually received.

WHEREAS: the Tribe’s Accounting Department uses a computerized double entry accounting system;

WHEREAS: the LTBB Accounting Department follows general accounting principles for use in the United States and complies with the requirements and standards of the Office of Management and Budget (OMB) Circular No. A-87, “Principles for Determining Costs Applicable to Grants and Contracts with State, Local and Federally recognized Indian Tribal Governments”, OMB Circular A-128, “Audits of State and Local Governments” and with the HUD specified sections of 24 CFR part 85, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments”;

WHEREAS: the application for funding under the U.S. Department of Housing and Urban Development, Indian Community Development Block Grant Program, Rating Factor 1(c) requires there be a suitable written document acknowledging the financial management system and internal control policies and procedures of the Tribe.

THEREFORE BE IT RESOLVED that the Tribal Council of the Little Traverse Bay Bands of Odawa Indians confirms that the LTBB Accounting Department financial management and internal control policies and procedures are in place.

CERTIFICATION

As Tribal Chairman and Tribal Secretary, we certify that this Resolution was duly adopted by the Tribal Council of the Little Traverse Bay Bands of Odawa Indians at a regular meeting of the Tribal Council held December 5, 2004 at which a quorum was present, by a vote of 6 in favor, 0 opposed, 0 abstentions, and 1 absent as recorded by this roll call:

	In Favor	Opposed	Abstained	Absent
Frank Ettawageshik	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
Beatrice Law	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
Alice Yellowbank	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
Dexter McNamara	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
Fred Harrington, Jr.	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
Rita Shananaquet	<u> </u>	<u> </u>	<u> </u>	<u> x </u>
Regina Bentley	<u> x </u>	<u> </u>	<u> </u>	<u> </u>

Date: _____

Frank Ettawageshik, Tribal Chairman

Dexter McNamara, Tribal Council Secretary