

WAGANAKISING ODAWAK STATUTE 2016-005
OFFICE OF FINANCE AND REVENUE

SECTION I. PURPOSE

The purpose of this Statute is to establish the Office of Finance and Revenue under the Little Traverse Bay Bands of Odawa Indians Legislative Branch and repeals and replaces Office of the Treasury, WOS 2011-013.

SECTION II. DEFINITIONS

- A. "Appropriation and Finance Committee" means the Tribal Council committee established by Statute.
- B. "Legislative Branch" or "Tribal Council" means the elected body created under Article VII of the Little Traverse Bay Bands of Odawa Indians Tribal Constitution.
- C. "LTBB" or "Tribe" means the Little Traverse Bay Bands of Odawa Indians or the Waganakising Odawa.
- D. "Organization" means the Little Traverse Bay Bands of Odawa Indians Tribal government.

SECTION III. AUTHORITY AND DUTIES

- A. The Office of Finance and Revenue shall have the authority and duty to provide Tribal Council with professional financial advice regarding Tribal revenues, expense monitoring appropriation of funds, and budget processes. Activities include, but are not limited, to the following:
 - 1. Work closely with Tribal Council and Tribal Council Committees as applicable.

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- 1. Work closely with Tribal Council and Tribal Council Committees as applicable.

2. Receive and analyze quarterly reports of all LTBB gaming and enterprise component units.
3. Directs and analyzes studies of general economic, business, and financial conditions and their impact on LTBB's policies and operations.
4. Appraise the organization's financial position and issue periodic reports on organization's financial stability, liquidity, and growth; and review of check registry for possible fraud and/or misappropriation of assets of the LTBB.
5. Oversee long range forecasting activities, investments, and bank loans
6. Oversee custody of funds, securities, and assets of LTBB.
7. Collaborate and coordinates the annual budget process for upcoming fiscal years.
8. Assist Tribal Council in identification of all funding sources, management of cash liquidity for current and future obligations, long range forecasting of economic revenues, investments, indirect cost and other cost allocation plans.
9. Prepares financial impact statements on pending legislation; including, but not limited to, grant request motions and appropriation requests.
10. Evaluates business partnering opportunities.
11. Represents the Tribal Council in establishing and maintaining contacts within the LTBB Tribe, outside financial institutions, and the investment community.
12. Assist with the raising of revenue in accordance with the Constitution.
13. Assist in the development of policies for receiving grants, donations or any other funding in accordance with the Constitution.
14. Assist organization's CFO with annual indirect cost proposal process.



15. Assist Tribal Council in procurement of financing when appropriate.
16. Assist the Tribal Council with the development of spending priorities.
17. Assist Tribal Council in approving an Independent Auditor for the Tribe's annual audit of Tribal accounts and receive, review and analyze all audits and audit findings or the organization and its component units..
18. Assist Tribal Council in developing policies that meet acceptable auditing standards.
19. Fulfills responsibilities as defined by Tribal Law, as applicable.
20. All other duties as assigned relevant to the position.

B. The Office of Finance and Revenue shall have the authority to receive all financial records of the Tribe and related LTBB entities, enterprises, chartered corporations, departments, divisions, commissions, board, committees, programs, grants and contractors. The requested records shall be made available with all due diligence.

C. The Office of Finance and Revenue shall have the authority to request information related to finances from LTBB entities, enterprises, chartered corporations, departments, divisions, commissions, board, committees, programs, grants and contractors. The requested information shall be made available with all due diligence.

D. Establish and maintain all necessary liaison and communication with the officials of the Tribe and related LTBB entities, enterprises, chartered corporations, departments, divisions, commissions, boards, committees, programs, grants and contractors, and state and federal agencies for the furtherance and accomplishment of the purpose of the office.

E. Coordinate with the Executive, Judicial Branches, Prosecutor and Election Board in the development of accounting, budget formulation, and financial-related policies.



- F. Be responsive to the requests of Tribal Council for specific information, providing management advisory services to the LTBB regarding finances, cash liquidity for current and future obligations, economic development, budgets and budget formulation processes, and compliance with financial documents and obligations.
- G. Serve as one of the principal advisors to Tribal Council regarding accounting, systems and policies.
- H. Exercise supervisory control and direction of all personnel within the office and maintain the highest standards of quality, ethics, independency and confidentiality. Review, modify and approve programs, reports and recommendations. Schedule and prioritize audits.
- I. Represent Tribal Council on workgroups that are formed to address financial related legislation.
- J. Represent the LTBB government within the areas of the responsibility and authority of the Office and as authorized by Tribal Council, in relations with all persons and organizations outside the LTBB, and in matters relating to cooperative activities with state or federal agencies.
- K. Provide, to the extent necessary, training programs and library resources for the development of a well-qualified professional staff. Maintain a continuing education program designed to qualify staff personnel to meet the government standards.
- L. Enter into agreements, as deemed necessary with LTBB, state or federal departments or offices for the sole purpose of accomplishing the objectives of the office, subject to review by and approval of Tribal Council.
- M. Delegate authority to appropriate staff when necessary.
- N. Report directly to Tribal Council or its designee on all operational issues and be responsible for the accomplishment of the purposes of the office.

SECTION IV. INTERNAL ORGANIZATION



A. The Department shall begin operations with currently employed LTBB staff as designated by Tribal Council.

B. All other personnel shall be hired and compensated pursuant to LTBB policies and procedures relating to qualifications, experience, Odawa preference, salaries, etc.

SECTION V. SAVINGS CLAUSE

In the event that any phrase, provision, part, paragraph, subsection or section of this statute is found by a court of competent jurisdiction to violate the Constitution, laws or ordinances of the Little Traverse Bay Bands of Odawa Indians, such phrase, provision, part, paragraph, subsection or section shall be considered to stand alone and to be deleted from this statute, the entirety of the balance of the statute to remain in full and binding force and effect.

SECTION VI. EFFECTIVE DATE

Effective upon signature of the Executive or shall be deemed enacted if not expressly vetoed by the Executive within thirty (30) days of submission. Tribal Council may, by an affirmative vote of seven (7) members of the Tribal Council, override a veto by the Executive.



CERTIFICATION

As the Tribal Council Treasurer and Tribal Council Secretary, we certify that this Statute 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 on August 18, 2016 at which a quorum was present, by a vote of 4 in favor, 1 opposed, 0 abstentions, and 3 absent as recorded by this roll call:

	In Favor	Opposed	Abstained	Absent
Frank Bernard	X			
David Harrington	X			
Beatrice A. Law	X			
Dexter McNamara	X			
Michael J. Naganashe				X
Julia A. Shananaquet				X
Marcella R. Reyes				X
Aaron Otto		X		

Date: 8-23-2016 Marcella R. Reyes
 Marcella R. Reyes, Treasurer

Date: 8-19-2016 Aaron W. Otto
 Aaron W. Otto, Secretary

Received by the Executive Office on 8-23-16 by [Signature]

Pursuant to Article VII, Section D, Subsection 1 of the Little Traverse Bay Bands of Odawa Indians Constitution adopted on February 1, 2005, the Executive concurs with this action of the Tribal Council.

Date: 8-26-16 Regina Gasco Bentley
 Regina Gasco Bentley, Tribal Chairperson