

Summit Lake Paiute Tribe
Special Council Meeting
Thursday, November 3, 2022
Primary Administrative Office, Sparks, Nevada

CALL TO ORDER: Chairwoman Randi Lone Eagle called the Special Meeting of Thursday, November 3, 2021 to order at 3:20 pm.

ROLL CALL: Secretary/Treasurer Eugene Mace, Sr. called the roll: Chairwoman Randi Lone Eagle, present; Vice-Chairwoman, Nedra Crane, present; Secretary/Treasurer Eugene Mace, Sr., present; Council Member Phillip Frank, present; and Council Member, Steven Crane, present.

STAFF: Interim Finance Director, Daniel Howard and James Simmons, Natural Resources Director

GUEST: Gemma Han, BlueBirds CPAs

Ms. Han welcomed everyone to the 2021 audit presentation. She introduced herself and gave a short history of BlueBird CPA's.

She explained why Annual Audits are required for accountability. If the Tribe receives Grant total funding over \$750,000 or if they have a loan, the Grantor and/or the financial institution require an audit. There is also accountability to the Tribal Council and Members.

The Audit Report includes: Audit report, financial statements, note disclosures and supplemental schedules, findings if there are any, and then the financial statements go to the granting agency for their check of grant expenditure.

Things to Remember:

BlueBird CPAs are not responsible for the financial statement. They are responsible for providing an opinion on the financial statements.

Types of Audit opinions

Unmodified-this is best, a clean bill

Qualified-with some reservation

Adverse-financials are not presented in accordance with GAAP

Disclaimer-unable to form an opinion

Audit procedures were discussed. These include risk assessment, fraud assessment, analytical review, review of journal entries, A/P and payroll postings, grouping account of financial statements, tests of account balances, review of audit work, summary of audit conclusions, drafting of financial statements and communication letters and approval of audit adjustments, finalization and electronic filing to the FAC and management.

Financial Highlights:

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The fund balances increased from 2020 to 2021. The cash and liabilities went up. This is due to ARP funds (\$539,075 to CTGP and \$489,071). Assets went up due to equipment purchases.

Ms. Han reviewed the slides on based on Summit Lake's revenues and expenses, the statements of net position. The Trial Balance is compared to prior year. Bank confirmation of statements presented for review are checked for accuracy. The amount matches. Journal entries are reviewed. The fewer Journal entries a business has the better their internal controls. SLPT has few journal entries required at audit.

Auditors also give an opinion of internal control and compliance, how the Tribe follows the rules and federal regulations.

The Opinions for SLPT: Financial Statements – Unmodified

Clear opinion is based on number of findings and amount of dollars involved. Nothing material was affected.

Audit Findings:

- Finding 2021-001: Reporting. It was noted that during the Auditor's review, the Fisheries Annual Narrative report had not been filed. It was also noted that the Annual Narrative Report was not filed for Coronavirus State and Local Fiscal Recovery Funds as well as the interim report and annual project and expenditure report were not filed.
- Finding 2021-001: Reporting. Inadequate monitoring resulting in inaccurate submissions to the granting authority. It was recommended to review all contracts and awards for reporting requirements and financial and narrative reports are provided for timely submission to the granting agency.
- Internal Controls should be put in place to avoid this problem in the future. The reporting finding is not considered a significant finding.

- Finding 2021-002: Insufficient Cash to Cover Unearned Revenues. As of December 31, 2021, the Tribe pooled cash to pay for grant expenditures. The Tribe used the Coronavirus State and Local Fiscal Recovery Funds to temporarily support other federal grant fund expenditures. The effect was that the difference between unearned revenues and cash may be considered unallowable.
- The main problem here was not drawing down funds in a timely manner.
- Overall, this is not too bad of a report.

Ms. Hann stated all Reports are management's responsibility even when they are

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generally delegated to Department heads.

Ms. Han asked for any questions.

There was a discussion of the Revenue-ARPA funds FY2021 which have been assigned approximately half-a-million dollars to CTGP and half-a-million to ARP. There was 4.2 million in revenue in grants only.

The recommendation was to put funds not being used, unearned revenue, safe somewhere. An example would be to put it into a CD which is tax exempt.

SLPT should draw down funds on a regular basis.

Timing differences:

- Draw down, if needed, by December 31, 2022.
- Draw down in mid-December
- Draw down enough cash to cover unearned revenue for the Tribe.

Ms. Han thanked the Council and left the meeting.

Mrs. Lone Eagle asked if there were any questions. There were no additional questions.

There was an internal discussion with the Tribal Council and the current employees and the new staff that has come on board.

A resolution was presented to amend the Personnel Policy to Reduce the new employee probationary period from 180 days to 90 days retroactive to start dated from June 1, 2022 with a correction of the wording.

MOTION: Vice-Chairwoman Nedra Crane moved to accept and approve Resolution SL-48-2022 Amendment to Personnel Policy to Reduce New Employee Probation Period for 180 to 90 days with a correction of the wording. Secretary/Treasurer Eugene Mace, Sr. seconded the motion. Chairwoman Randi Lone Eagle called the vote: 4 FOR, 0 AGAINST, 0 ABSTAINED. Resolution SL-48-2022 enacted at 4:41 PM.

A resolution was presented to amend Resolution SL-18-2022 for the purchase of a new vehicle for \$56,000 from Fund 102 from United Nissan of Reno.

MOTION: Vice-Chairwoman Nedra Crane moved to accept and approve Resolution SL-49-2022 Amendment to Resolution SL-18-2022 to Change Vendor for Purchase of New Truck with a waiving of the reading. Council Member Philip Frank seconded the motion. Chairwoman Randi

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**Lone Eagle called the vote: 4 FOR, 0 AGAINST, 0 ABSTAINED.
Resolution SL-49-2022 enacted at 4:46 PM.**

Natural Resources Department notified Council that SLPT was awarded a National Fish and Wildlife Foundation America the Beautiful Challenge grant looking at improving the connectivity of Mahogany Creek for approximately \$500,000

The new Snow Creek culvert is in place on the Reservation.

The Field Station is planned to be closed by November 18, 2022. There were three inches of snow on Wednesday, November 2, 2022.

**MOTION: Vice-Chairwoman Nedra Crane moved to adjourn the meeting.
Secretary/Treasurer Eugene Mace, Sr. seconded the motion.
Chairwoman Rand Lone Eagle called the vote: 4 FOR; 0 AGAINST;
0 ABSTAINED. The meeting was adjourned at 4:54 PM.**

CERTIFICATION

I, **Eugene Mace, Sr.**, Secretary/Treasurer of the Summit Lake Paiute Tribal Council, hereby certify that the Minutes of the November 3, 2022 Special Council Meeting were approved with corrections by the Council during a duly held meeting December 17, 2022 at which there was a quorum present, and the Council voted:

4 - FOR 0- AGAINST 0-ABSTAINING, Chairwoman Randi Lone Eagle did not vote because there was not a tie vote.

Date

Eugene Mace, Sr.
Secretary/Treasurer
Summit Lake Tribal Council