

Summit Lake Paiute Tribe  
Special Council Meeting  
Tuesday, October 19, 2021  
Primary Administrative Office, Sparks, Nevada

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**CALL TO ORDER:** Chairwoman Randi Lone Eagle called the Special Meeting of Tuesday, October 19, 2021 to order at 6:15 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:** Finance Director, Linda Quinn

**GUEST:** Gemma Han, BlueBirds CPAs

Ms. Han welcomed everyone to the 2020 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: There were only minor differences in fund balances from 2019 to 2020. The cash and liabilities went down. There was a jump from \$700,000 to one

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million dollars in 2020 due to COVID funds. 2020 spending down probably due to the pandemic. Assets went up due to equipment purchases.

Ms. Han presented slides based on Summit Lake's revenues and expenses, the statements of net position. The Trial Balance was compared to 2019, 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. We have 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 – Low Risk

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

Audit Findings: This year there was one finding to report. An Annual Narrative report was not completed for CTGP. This finding was not found in the previous year's audit. Internal Controls should be put in place to avoid this problem in the future. This finding is not considered a significant finding.

Ms. Hann stated all Reports are managements responsibility even when they are generally delegated to Department heads.

Ms. Quinn stated the Report was forgotten possibly due to the move and all the additional tasks at the beginning of the year. The missing report was prepared and sent on to BIA. She apologized for the mistake which caused the finding.

Ms. Han asked for any questions.

Questions were asked about the American Relief Act funding received by tribes. Ms. Han stated the funding will be reviewed by auditors and could be a possible focus program. Ms. Han stated they have had training in the regulation and restrictions of the US Treasury funding. SLPT can do, for instance, infrastructure to the Administration property. It was recommended to avoid across the board cash payouts.

Question regarding Trust's for minor's was asked. Ms. Han stated set-up trust(s) for minors are protected by lender or third-party vendor. These assets in the trust would not be part of the tribe's investment documents but should be documented.

Ms. Han thanked the Council and left the meeting at approximately 6:50 pm.

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

Next meeting is October 21, 2021, at the Primary Administrative Office, 2255 Green Vista Drive, Suite 401, Sparks, Nevada.

**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 6:55 PM.**

**CERTIFICATION**

I, **Eugene Mace, Sr.**, Secretary/Treasurer of the Summit Lake Paiute Tribal Council, hereby certify that the Minutes of the October 19, 2021 Special Council Meeting were approved by the Council during a duly held meeting November 20, 2021 at which there was a quorum present, and the Council voted: **3 – FOR; 0 - AGAINST; 0 – ABSTAIN;** Vice-Chairwoman Nedra Crane did not vote because there was not a tie vote.

10/23/2021  
Date

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