

Summit Lake Paiute Tribe
Special Council Meeting
Monday November 6, 2023
Primary Administrative Office, Sparks, Nevada

CALL TO ORDER: Chairwoman Randi Lone Eagle called the Special Meeting of Monday, November 6, 2023 to order at 10:00 am.

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, Daniel Howard, Natural Resources Department Director, James Simmons

GUEST: Gemma Han, BlueBirds CPAs

Ms. Han welcomed everyone to the 2022 audit presentation.

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. They are talking about raising the amount to one million dollars. There is also accountability to the Tribal Council and Members. Audit is due by September, 2023. Any extensions must be granted federally and rarely, if ever, happen.

The Audit Report includes: Single Audit report of grants and contracts including 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. If there was an enterprise report, that would be separate report. It would be for accountability to the Council only and is not required to be filed or have a set deadline.

Things to Remember:

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

Audit Procedures

Audit of Procedures includes risk assessment, fraud assessment, planning and preliminary analytical review, review of journal entries and daily revenue, AP and payroll postings, grouping of accounts to the financial statements (GAAP), and substantive tests of account balances (vouching, search for liabilities, tracing, confirmation, predictive tests and control total testing, then it is sent to the federal clearing house where all reports concerning federal grants. Tribal reports are private, confidential.

Types of Audit opinions

Unmodified-this is best, a clean bill

Qualified-with some reservation

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Adverse-financials are not presented in accordance with GAAP
Disclaimer-unable to form an opinion

Although the SLPT numbers had an unmodified opinion, compliance had a modified opinion.

Financial Highlights:

The fund balances increased from 2021 to 2022. The net change is \$66,322. This is due to COVID ARPA funds. While revenues increased, so did expenses. For the statement of position cash decreased and liabilities went up for a net position of \$1,621,016. Grants are the greatest amount of revenues. She explained the governmental uses of revenue. She then showed the liabilities and equity for FY 2022 net position of 30% and liabilities of 70%.

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
Compliance – Unmodified

Single Audit Findings:

- Finding 2022-001: Reporting. It was noted that during the Auditor's review, providing Water to At-Risk Desert Terminal Lakes program quarterly SF-425 reports were filed late for contracts R11AV20023 and R20AV0010. The Program interim and annual financial reports were not filed for contracts 40577 and 70986. The Coronavirus State and Local Fiscal Recovery Funds annual project and expenditure report was not filed. This was due to inadequate monitoring resulting in inaccurate submissions to the granting agency. The recommendation was that all contracts and awards are reviewed for reporting requirements by the administrators and financial and narrative reports are prepared and provided for timely submission to the granting agency.
- Finding 2021-002: Insufficient Cash to Cover Unearned Revenues. As of December 31, 2022, the Tribe pooled cash to pay for grant expenditures. At December 31, 2022, unearned revenues totaled \$3, 592,307 while cash only

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totaled \$3,520,162. The Tribe used 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 recommendation was to keep the cash at year-end to cover unearned revenue. Do not pay invoices due in January in December. This was less than in 2021.

Discussion Points

- Accounting Practices and Estimate: There are new practices in place starting 2022. The ones that pertain to SLPT are Leases and Conduit Debt Obligations which pertain to the advances and uses of technology. If leases or contracts are for twelve months or more (auto renewing are exceptions) these expenditures are considered liabilities, accounting software for example.

BlueBird's impact with the Audit:

- Difficulties Encountered: None
- Disagreements with Management: None
- Corrected and Uncorrected Misstatements
 - Corrected:
 - Understatement of cash by \$9,541
 - Understatement of accounts payable by \$27,723
 - Understatement of grant revenues by \$1,498
 - Uncorrected:
 - Understatement of accounts payable by \$7,465
 - Overstatement of payroll tax liability by \$6,052

These numbers are not that big and not too concerning.

Ms. Han does not recommend investing money. Economy has been up and down. She discussed enterprises and it is doing okay but interest is higher.

Mrs. Lone Eagle said that they are trying to get prepared for 2024 and that it is also an election year.

Ms. Crane asked about a forensic internal audit. Ms. Han said although BlueBird CPAs do forensic audits, they do not do them for current clients as it would be a conflict of interest.

She also talked about separation of duties. SLPT has it tough as there are not enough staff in the finance department. There would need to be at least five people.

Ms. Han left the meeting at 10:40 am.

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Mrs. Lone Eagle discussed the audit. She said that they know about 2021 and now 2022 is similar. It has been consistent. Now it should be different with Mr. Howard taking over. There is the Secretary/Treasurer to review, and every member of the Council can sign checks and are eligible to go with the Finance Director to make deposits at the bank. They can also be an alternate to the Finance Clerk as they focus on other duties. Mr. Carslaw was working with finance to do reconciliation and do on time reporting. Mrs. Lone Eagle said that normally she never sees or hears from him, but he was calling her a lot. They worked out having Mr. Carslaw and Mr. Howard work together. The next audit should be unique.

Natural Resources and Finance need to get together to reconcile the numbers on the grants. It seems that Mr. Simmons says his numbers do not agree. He should know what his numbers are. Ms. New Moon also wants to be sure what numbers she has and has been working with Mr. Howard. Mrs. Lone Eagle said all the directors/managers should know what their numbers are when they come to the Council.

She wants a zero audit. They need to review the policy and procedures. Things could be different after the election. Mrs. Lone Eagle discussed some of the things that showed up doing the audit. Mr. Mace said that the direct deposit for payroll should help.

Mr. Howard already asked Ms. Han for the audit entries to review.

Mrs. Lone Eagle suggested that the directors get together and look over a "trial balance" sheet to go over the numbers and discuss any disagreements in the numbers before the regular Council meetings so there is a valid report. Mr. Mace and Mr. Crane feel this is a good idea. The Council would like the monthly finance report be current and true. They are all responsible for their own projects.

Mr. Howard said that Ms. Pielop had learned a lot and he felt more comfortable working with her doing more things.

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

Mr. Simmons had two resolutions to be presented.

Mrs. Lone Eagle talked about the meeting with Norte Dame. They asked about the Governor's Fiscal Recovery Funds--ARPA funds. She got an email from Janet Davis, the coordinator through the Nevada Indian Commission. She will be at the two-day ITCN Board Meeting. She wanted to go over that quickly, but wanted to take care of the resolutions first.

SL-40-2023 – UNR Contract for Student Assistance Fund 164 and Fund 1340 and

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consensus to extend funds for six months.

Next Special Council Meeting will be November 17, 2023. Mrs. Lone Eagle and Ms. Crane will be virtual via Zoom at the airport since they will be returning from a conference and should be landing around 5:25 pm. They will find a spot to sit and connect there. She will have everything at the office ready for the Council. She asked to be sent electronic copies of the letters of intent prior to the meeting.

Mr. Simmons entered the meeting at 11:03 am.

Mr. Simmons presented resolution SL-40-2023 to approve UNR contract for Fisheries Management Student Assistance. There was a student who worked on the UNR paleontology project who also wanted experience with working in the field in Fisheries. He worked for six weeks (\$2400) to assist with the fish trap. Unfortunately, he was let go because he was not a good fit. It was decided this was the most expedient way to do this so he was paid by UNR and was not an employee.

MOTION: Vice-Chairwoman Nedra Crane moved to accept and approve Resolution SL-40-2023 Approval of Contract with the University of Nevada Reno for Fisheries Management Program Assistance with the reading. Secretary/Treasurer Eugene Mace, Sr. seconded the motion. Chairwoman Randi Lone Eagle called the vote: 4 FOR, 0 AGAINST, 0 ABSTAINED. Resolution SL-40-2023 enacted at 11:03 am.

Mr. Mace asked if SLPT still had contracts with UNR. Mr. Simmons explained that there were currently three contracts with UNR with both Fund 154 and Fund 1507 in 2024.

Mr. Simmons requested a Consensus of the Council to extend the contract for Climate Resilience Fund 1340 for six months. This is also the request of the consultants on the program NFWF America the Beautiful. This was notified as awarded in November 2022. It was not fully signed and executed until May of 2023 even though the contract start date was January 2023. They had to wait until August 2023 to complete compliance. Per the original date the contract ends 2024. They lost time due to this and are asking to extend the contract by the six months of lost time to end in October 2024

There was question if there would be issue with compliance. Mr. Simmons said that this is why they are requesting the extended time. Although most of the work was done, there is still one action that will not be able to be completed until Spring 2024. NFWF uses government funds but is not a government agency.

It is the consensus of the Council to allow a request for extension of Fund 1340 Climate Resilience.

Mrs. Lone Eagle asked which contracts or grants related to EPA or GAP or any grant

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are reimbursable. Mr. Simmons stated NFWF and EPA grants are reimbursable.

Mrs. Lone Eagle talked about the results of the audit and how they all have to make sure that internally they are all on the same page, to make sure to not have the same issues as the last two audits.

Mr. Howard said that part of the problem was not making sure that money is drawn done in a timely and consistent manner.

Mrs. Lone Eagle informed Mr. Simmons that the Council decided that in order to get true financial numbers, there will be a monthly meeting of the directors and finance to go over the numbers and make sure the numbers are correct and complete for the finance report, that the numbers reconcile.

Mr. Simmons and Mr. Howard are working together to work through the NRD issues to figure out the differences and get real numbers.

There was a brief discussion on the things to do and resources for help to get things straightened out.

OLD BUSINESS

During the Notre Dame meeting, they discussed the Applications for the Governor's Fiscal Recovery Funds--ARPA funds

Janet Davis will be available the week of November 6, 2023. Mrs. Lone Eagle will be attending the ITCN Board meeting. They do have a quorum. Each department will discuss the programs available through ITCN. These are available to all the members. Ms. Davis will be there to go over the three-page application and the 20-page application

Mrs. Lone Eagle wanted to get ahead of things and put the budget request into perspective.

The three-day application contains the following:

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- Budget
 - Salaries
 - Consultants
 - Equipment
 - Supplies
 - Vehicles
 - Travel

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- Construction
- Other
- Total Funding Request
- Approvals
- Date Approved by Council
- Grant Project Code

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- Explanation of how the project pertains to a response to COVID
- How it benefits the Tribe during the pandemic
- Related Frequently Asked Questions
- Guidance reference to be filled out by Finance
- Expenditure categories

Title Page

- Project Name
- Requesting Tribal Nation's name
- Total project costs
- Whether the Project requires construction
- Name of Requester
- Department being request funding
- Whether there is a vehicle being used
- Whether the project requires long-term costs
- If long-term, the estimated yearly costs
- Source of funding in the long-term
- Estimated Timeline

At the previous meeting with Notre Dame, it was discussed that the Council would like to develop or expand across from the Field Station, not in the Field Station, a bathroom/shower for members to use when on the Reservation within the land use plan.

Mrs. Lone Eagle said she did not know how much this would cost. She is not sure who to call. Research needs to be done. She just trying to figure out how to fill out the applications.

There is a Special Council meeting on November 27, 2023 with Theresa Mendez and a few of the Assembly women and men for the next legislative session for Nevada. They brought to SLPT's attention that during this reservation tour that they are kicking off they are not hearing the same thing the tribes are hearing or they are not aware of it. Tribal Minds said it was the first-time hearing that the state's ARPA funds where being allocated to the tribes through talking to SLPT. They talked to other tribes and some submitted one type of application which was denied and was told to do this other one. There is a lot of word of mouth but not a lot of solid information out there.

Their proposed project is new and not shovel ready. They want to be sure it is possible.

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The only thing that SLPT has done is to become a State vender as a tribe. There have been no other communications. Mrs. Lone Eagle is not even sure she wants to apply for the \$714,000 if they will be denied. She wants to know what is going on.

They are still waiting to ask questions and waiting for answers especially on turn-around times. The paperwork she received has very little explanation of what they are asking for or how to do the applications.

Mrs. Lone Eagle will be looking to see what Janet Davis has to say. She would also like to see if they can have a backup plan.

Mr. Frank talked about three or four dwellings; hunter-shelter homes. They discussed these previously. They would be across from the field station and are pre-fab homes that come self-contained with everything included. Mr. Crane also talked about them.

They looked for the information that had received previously when they first talked about them.

They will check out an energy resilience project for a California San Pasqual tribe as an example. They will research this later.

As far as the applications are concerned, Mrs. Lone Eagle will report back after talking to Ms. Davis. In the mean while she will fill in as much as she can so there is less to do to finish it off when they get the information. This discussion is tabled until next meeting.

Next Special Council Meeting will be November 17, 2023. Mrs. Lone Eagle and Ms. Crane will be virtual via Zoom. The meeting is called for 5:30 pm. People have until 5:00 pm that Friday to submit their letters of intent to serve on the Election Committee. The Council will make the selection and then those selected will be invited to the Council meeting on November 18, 2023 to go over the guidelines. If there are no letters of intent, there is a backup plan. It was decided that the stipend would remain the same.

BIA Applegate-Jennifer Rovanpera will be attended the Regular Council meeting virtually.

Michan Eben is also on the agenda.

There should be a third guest.

November 27, 2023 at 2:00 pm will be Tribal Minds and State Assembly persons on their Rez Tour to go over the past years legislation.

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SLPT did have a date CFR Court, on November 13, 2023 but Council will be out of town at a conference. SLPT does not have anything for the docket. The decision was to wait and come back in December.

November 20, 2023 is the Tribal Thanksgiving Dinner. There will be a turkey, a roast and ham purchased.

Mrs. Lone Eagle and Ms. Crane will be at a conference November 11 – 17, 2023.

**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 12:16 PM.**

I, Eugene Mace, Sr., Secretary/Treasurer of the Summit Lake Paiute Tribal Council, hereby certify that the Minutes of the November 6, 2023 Special Council Meeting were approved with corrections by the Council during a duly held meeting December 16, 2023 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.

12/16/2023
Date

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

