

Summit Lake Paiute Tribe  
Special Council Meeting  
Monday, September 9, 2019  
Primary Administrative Office, Sparks, Nevada

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**CALL TO ORDER:** Chairwoman Randi DeSoto called the Special Meeting of Monday, September 9, 2019 to order at 5:42 am.

**ROLL CALL:** Secretary/Treasurer Eugene Mace called the roll: Chairwoman Randi DeSoto, 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; and Natural Resources Department Director, Rachael Youmans

**GUEST:** Gemma Han, BlueBirds CPAs

Ms. Han passed out a copy of the audit presentation. She introduced herself and the company.

Audits are required for accountability. If the Tribe receives a Grant 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 deadline for the audit is September 30, 2019. This has already been filed and met the deadline.

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

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

Audit procedures were explained. These include Risk assessment, Fraud assessment, Analytical review, review of journal entries, AP 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.

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

Summit Lake Paiute Tribe had an unmodified opinion.

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Financial Highlights: The main differences in fund balances from 2017 to 2018 were explained as mostly due to the Ramah Settlement. But nothing suspicious was noted.

Statement of Position: There was an increase in capital assets in 2018. The other liabilities are a timing issue as to when the checks are cut.

Ms. Han reviewed the slides on government revenues and uses, the statements of net position. These have remained consistent.

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 and Compliance—Unmodified

Audit Findings: This year there was one finding on report filing. This is not a significant finding.

Discussion Points were reviewed.

Most of the discussion regarded corrected and uncorrected misstatements which were mainly due to year-end receivables and payables mainly from Ramah funds. The amount discussed was a small amount. It was the only entry found.

Ms. Han asked for any questions.

Ms. DeSoto asked about the purchasing. Ms. Han explained the proper procedures for purchasing which is very similar to the SLPT Procurement Policy which is actually stricter.

Ms. Han thanked the Council and left the meeting at approximately 6:17 pm.

Ms. Quinn had a few things that came in the mail.

Extension for Grant 108-which gives a time extension because the added another project to it was signed by Ms. DeSoto.

Modification for Transportation and Bus Routing: a one-time Grant, Fund 128 which has been closed for some time. The modification was to close the Grant and certify compliance. Ms. DeSoto signed it.

Ms. Crane asked if SLPT would get more money for travel and training. Ms. Quinn stated there would be no additional funds until next year. Ms. DeSoto said that there was only so much budgeted. Ms. Quinn summarized how much money was left over

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which totals around \$1,500.

Ms. DeSoto mentioned trainings of which she had become aware. There is an enrollment training in Las Vegas, Nevada Monday through Friday, September 16, 2019 through September 20, 2019. Also there is an ITCN training registering September 9, 2019 at the Nugget in Sparks, Nevada. It is a three-day conference for ITCN Child welfare type of classes. No one is attending either.

Ms. Crane discussed the last ITCN meeting she attended. Lynn George is no longer president. Chairman Sampson is now president. They want to raise fees from \$150 to \$350. They laid off three people in finance department. There are two employee lawsuits.

Ms. DeSoto said not all the Tribes utilize ITCN the way that it should and for what it was designed to do. Ms. DeSoto feels the Tribes will take back those services and get those dollars on their own versus dealing with ITCN. In the long run it would have to be what will benefit the SLPT Tribal Members. There was further discussion.

Ms. DeSoto asked if there were any questions and how the Council felt about the audit.

Ms. Crane felt it was great and told Ms. Quinn she did a good job. Ms. Quinn said that there would not be the same problem next year.

Next meeting is September 21, 2019 at the Sparks, Nevada Administrative Office. Applegate BLM will not be attending. They will possibly attend a meeting in November or December.

Ms. New Moon had emergency surgery on Friday, September 6, 2019. She anticipates returning after a week.

Ms. DeSoto liked the audit. There is still no word from BIA Phoenix, Arizona or Western Agency offices.

The letter to Phoenix, Arizona BIA has not been mailed due to editing. Ms. Quinn printed the revision and Ms. DeSoto signed it.

Ms. Youmans will be going to EPA training in Phoenix, Arizona in October.

Mr. Crawford is doing well. He communicates through texts.

Ms. DeSoto came over the weekend and had to use Dee's computer. IT needs to be contacted to find out what the Council password is. The biologist sign-in can be used until the Council password is known if the Council wants to use the office computer.

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**MOTION: Vice-Chairwoman Nedra Crane moved to adjourn the meeting.  
Secretary/Treasurer Eugene Mace Sr. seconded the motion.  
Chairwoman Rand DeSoto called the vote: 4 FOR 0 AGAINST  
0 ABSTAINED. The meeting was adjourned at 6:30 PM.**

I, Eugene Mace, Sr., Secretary/Treasurer of the Summit Lake Paiute Tribal Council, hereby certify that the Minutes of the September 9, 2019, Special Council Meeting with correction were approved by the Council during a duly held meeting September 21, 2019 at which there was a quorum present, and the Council voted: 4 - **FOR** 0 - **AGAINST** 0 -**ABSTAINING**, Chairwoman Randi DeSoto did not vote because there was not a tie vote.

9/24/2019  
Date

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