

Summit Lake Paiute Tribe
Special Council Meeting
Tuesday, July 7, 2020
Via ZOOM and at Primary Administrative Office, Sparks, Nevada

CALL TO ORDER: Chairwoman Randi Lone Eagle called the Special Meeting of Tuesday, July 7, 2020 to order at 6:05 pm.

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

STAFF: Finance Director, Linda Quinn; and Natural Resources Department Biologist, James Waddell

GUEST: Gemma Han, BlueBirds CPAs

Ms. Han welcomed everyone to the 2019 audit presentation. She introduced herself and gave a short history of BlueBird CPA's.

Secretary/Treasurer Eugene Mace, Sr. arrived at 6:15 pm.

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 CPA's 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

The deadline for the audit is September 30, 2020 however the 2019 audit started in

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April and was completed in about three weeks, before most of her other clients. Due to the quarantine the auditors reviewed all records which were scanned by the Finance Department.

Financial Highlights: There were only minor differences in fund balances from 2018 to 2019.

Statement of Position: There was an increase in capital assets in 2019.

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

Audit Findings: This year there were no findings to report. A follow up of the 2018 finding were cleared as the missing narrative reports were completed. 2018 findings were not significant findings.

Ms. Han asked for any questions.

Questions were asked about the Cares Act funding received by tribes. Ms. Han stated the funding will be reviewed by auditors and could be a possible focus program, however the Finance Director stated the amount received by Summit Lake and that it will most likely not meet the rules for the focus source of funding.

Ms. Han thanked the Council and left the meeting at approximately 6:55 pm.

Mrs. Lone Eagle asked if there were any questions? Council thanked Ms. Quinn for a job well done. Ms. Quinn thanked all staff for following best policy practices and stated it was all staff's accomplishment.

Ms. Quinn had follow-up items to review.

Ms. Lone Eagle discussed with Council an ICWA situation. Guardianship and Adoption were defined. It was requested that the BIA provide the Council with ICWA procedural training. A letter will be sent to Robert Eben, Superintendent requesting Norma Moyle provide training assistance to Council/staff.

Mr. Mace inquired about the use of the Administration trailer at Summit Lake. A check in and out form was requested to log the use of Summit Lake Administration lodgings.

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Keys will need to be coordinated with James Waddell in Ms. Youmans absence.

Mrs. Lone Eagle requested election timelines be ready for review at the next meeting.

Next meeting is August 18th 2020 via Zoom and at the Sparks, Nevada Administrative Office.

**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 7:15 PM.**

CERTIFICATION

I, **Eugene Mace, Sr.**, Secretary/Treasurer of the Summit Lake Paiute Tribal Council, hereby certify that the Minutes of the July 7, 2020 Special Council Meeting, as corrected, were approved by the Council during a duly held meeting July 18, 2020 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.

7-21-2020

Date

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