

**RESOLUTION OF THE
WHITE MOUNTAIN APACHE TRIBE OF THE
FORT APACHE INDIAN RESERVATION**

**(Approving the White Mountain Apache Tribe Financial Management Policy and
Procedures Manual)**

WHEREAS, the Tribal Council is aware that the Central Tribe's financial policies and procedures are based upon historical practice and had a draft in written form approved through the Tribal Council on December 05, 2002; and

WHEREAS, the Tribal Council acknowledges that 25 CFR Part 900.45 (a)-(g) requires that a financial management system be in place and specifically addresses financial reporting, accounting records, internal and budgetary controls, source documentation, allowable costs and cash management; and

WHEREAS, the Tribal Council further acknowledges that if these regulatory requirements by the CFR are not met, future grant funding will be jeopardized; and

WHEREAS, the single audits prepared by the Tribe's Independent Auditor (REDW) has reported the lack of a financial policies and procedures manual as a finding for the past several years; and

WHEREAS, the Tribal Council, along with the Treasurer and Controller, recognize that portions of the proposed policy may require revision after the policy operates for an interim period of 60 days; and

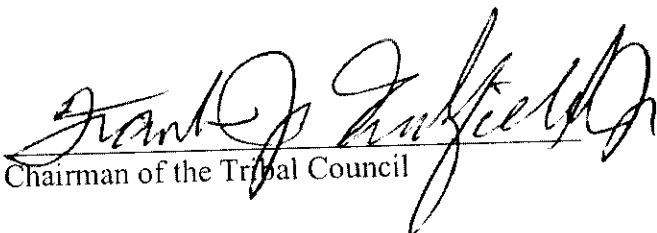
WHEREAS, the Tribal Council desires to give effect to the intent of the policies while reserving time to hear concerns from affected employees on how to improve the policy in areas that may require changes.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby approves the White Mountain Apache Tribe Financial Management Policy and Procedures Manual to be used and carried out as intended.

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby directs the Treasurer and Tribal Controller to bring needed changes as required.

Resolution No. 03-2005-64

The foregoing resolution was on March 23, 2005, duly adopted by a vote of FIVE for and ZERO against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article IV, Section 1 (a), (i), (k), (s), (t) and (u) of the Constitution of the Tribe, ratified by the Tribe September 30, 1993, and approved by the Secretary of the Interior on November 12, 1993, pursuant to Section 16 of the Act of June 18, 1934 (48 Stat. 984).


ACTING Chairman of the Tribal Council


Secretary of the Tribal Council