



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

(Approving Fiscal Year 2008 Tribal Audit Report by REDW)

- WHEREAS,** pursuant to Article IV, Section 1(a) and 1(s) of the Constitution of the White Mountain Apache Tribe, *inter alia*, the Tribal Council has the authority to represent the Tribe and act in all matters that concern the welfare of the Tribe; and
- WHEREAS,** regular, annual audits of the financial records of the Tribe are required by granting agencies and the Tribe's own policies and procedures; and
- WHEREAS,** the Tribe agreed to utilize the services of REDW d/b/a the Rogoff Firm for its Fiscal Year 2008 Audit pursuant to Resolution No. 11-2008-264; and
- WHEREAS,** the Fiscal Year 2008 Audit included all of the Tribe's activities including, but not limited to, express opinion of financial statements, compliance reports, required communications-audit adjustments, past adjusting journal entries, statement of net assets, total revenue and expenses, enterprise revenue and expenses, general fund, internal service fund, additional medical expenses contributing to losses, deferred revenue, and Grants & Contracts fund revenue and expenses; and
- WHEREAS,** some of the Single Audit Findings and financial statement findings addressed in the meeting included property and equipment records not being kept current, problems with general ledger account reconciliations, and proper cut-offs; and
- WHEREAS,** Rochelle Alcon explained nine (9) federal program compliance findings; and
- WHEREAS,** James Montoya used graphs to explain enterprise revenues, operating income and budgetary control and also discussed indirect cost rates and stated that cash management – cash controls are needed, indirect cost expenditures were undercharged by \$4M for April 30, 2008, stressed the use of the Tribe's Code of Conduct and stated that the final FY 2008 Audit Report would be ready by April 30, 2010; and
- WHEREAS,** after a thorough discussion by the Tribal Council it was determined that it was in the best interest of the Tribe to accept the FY 2008 Audit Report findings.

BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby accepts the FY 2008 Audit Report findings as presented by Rochelle Alcon and James Montoya of REDW.

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that in the event that this Resolution conflicts with a prior Resolution or Policy, this Resolution shall govern.

Resolution No. 04-2010-71

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that the Chairman, or in his absence, the Vice Chairman, is hereby authorized to execute any and all documents necessary to effectuate the intent of this Resolution.

The foregoing resolution was on **APRIL 12, 2010** duly adopted by a vote of **SEVEN** for and **ZERO** against by the Tribal Council of the White Mountain Apache Tribe, pursuant to the authority vested in it by Article IV, Section 1 (a), (b), (f), (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).



Chairman of the Tribal Council



Secretary of the Tribal Council