

RESOLUTION OF THE SUMMIT LAKE PAIUTE COUNCIL
SUMMIT LAKE PAIUTE TRIBE
OF THE
SUMMIT LAKE PAIUTE RESERVATION, NEVADA

RESOLUTION NO.: SL - 23 - 2007

TITLE: Amending the Summit Lake Paiute Tribe Financial Management Manual

WHEREAS, the Summit Lake Paiute Tribe, is a modern entity of the Northern Paiute People known, in English, as Lake Trout and Wild Onion Eaters who, for thousands of years, controlled 2,800 square miles of land in and around Summit Lake as a tribe with sovereign, unlimited, powers and laws (customs, traditions, usages, etc.); and,

WHEREAS, in 1964, and after much consideration, the members of the Lake Trout and Wild Onion Eaters organized pursuant to Section 16 of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984) as amended, adopting, for certain sovereign purposes, the name "Summit Lake Paiute Tribe" with a tribal constitution titled "Articles of Association," the latter which was approved by the Secretary of the U.S. Department of the Interior on January 8, 1965; and,

WHEREAS, over time the members of the Summit Lake Paiute Tribe have regained a small fraction of their historic land base, including the Tribe's reserved lands (Reservation), and the Indian allotments outside the Reservation boundaries; and,

WHEREAS, the Summit Lake Paiute Tribe's Articles of Association grant to the Summit Lake Paiute Council (see Article II, Section 1) certain sovereign powers, including the power to seek funding from federal agencies like the U.S. Environmental Protection Agency (EPA) to improve the welfare and education of tribal members (see Article II, Section 1 (b), (k)); and,

WHEREAS, the Summit Lake Paiute Tribe received EPA General Assistance Program ("GAP") funding for the four (4) year Fiscal Year ("FY") periods from FY 2005 through FY 2009 and other EPA funding for other purposes; and,

WHEREAS, one of the requirements for spending EPA's GAP funding is that the Tribe's policies, including Financial Management, must meet the requirements of Title 40, Code of Federal Regulations ("40 C.F.R."). See, GAP Work Plan Amendment #1 (September 27, 2007), Work Plan Component 1 (Financial/Administrative Capacity Building), Commitment 1.1 (requiring the Tribe to submit to EPA a completed Administrative Checklist and update as needed) and Commitment 1.2 (requiring Environmental Coordinator to submit report to EPA identifying

deficiencies in tribal policies relative to the requirements of 40 C.F.R.; and,

WHEREAS, the Tribe's Financial Management Manual does not address matching funds or cost share; and,

WHEREAS, the Summit Lake Paiute Tribe's Environmental Coordinator has presented to this Council an amendment to the Summit Lake Paiute Tribe Financial Management Manual that would meet the needs of 40 C.F.R. (see Memorandum, Possible need to amend SLPT Financial Management Systems Manual to include provision for control of any funds used for match purposes in grant applications, dated October 11, 2007 (appended to this Resolution), asking that the Financial Management Manual be amended at the end of page 21 of the Manual, following the section titled "Retention of Records" but before "Definitions" as follows:

MATCHING GRANT FUNDS

Tribal officials applying for federal and other grants may recommend to the Tribal Council the allocation as matching funds allowable costs or in-kind contributions as envisioned in, for example, Title 40, Code of Federal Regulations Section 31.24 (2007). In applying such allowable costs or in-kind contributions, tribal officials completing grant applications shall show, among other things, how the value placed on third party or Tribe in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the Tribe uses to support the allocability of regular personnel costs. Neither costs nor in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another Federal grant agreement, a Federal procurement contract, or any other award of Federal funds.

WHEREAS, if the changes noted to the Summit Lake Paiute Tribe Financial Management Manual is adopted by the Council, the Environmental Coordinator is directed to finalize the noted approved changes and insert this Resolution number in a Policy History (immediately following the added section).

NOW THEREFORE, BE IT RESOLVED that the Summit Lake Paiute Tribal Council has reviewed and been briefed on the proposed changes to the Summit Lake Paiute Tribe Financial Management Manual at a duly held meeting on November 3, 2007 and,

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BE IT FURTHER RESOLVED that the Summit Lake Paiute Council approves, and hereby amends the Summit Lake Paiute Tribe Financial Management Manual.

CERTIFICATION

I, LORRAINE WATSON, Secretary/Treasurer of the Summit Lake Paiute Council, hereby certify that the above Resolution, No. SL - 23 - 2007, was brought before the Summit Lake Paiute Council at a duly held meeting on the 3rd day of November, 2007, with 5 members present, constituting a quorum, with the following votes to enact the Resolution: 4 FOR, 0 AGAINST; and 0 ABSTAINING, with the Tribal Chairman presiding and 4 voting, and that this Resolution has not been rescinded, revoked or amended.

03 NOV 2007
Date



Lorraine Watson, Secretary/Treasurer
Summit Lake Tribal Council

- B. Shared usage shall be specified for expenses such as rent, telephone, utilities, etc., in the form of a flat rate as allowed in budget justifications.

CAPITALIZATION POLICY

The Federal Government's policy for capitalization on the physical inventory list shall be adhered to for all programs under the tribe's contracts and grants.

A purchase of an item costing more than one hundred fifty dollars (\$150.00) with Tribal funds shall be added to the physical inventory list maintained by the Finance Department.

AUDITS

The accounting records of the Summit Lake Paiute Tribe shall be audited on an annual basis by a licensed Certified Public Accountant.

Copies of the audit shall be submitted to all funding agencies as required, to each member of the Summit Lake Paiute Council, and one copy shall remain in the Finance Department as the permanent record.

RETENTION OF RECORDS

The Tribe may follow their own practices as long as they retain records for three years in order to allow access for audit and public examination. If audit findings are not resolved, the records shall be retained beyond three years. The retention period starts when the annual or final expenditure report has been submitted for non-expendable property, from the date of final disposition, (Reference OMB Circular A-102 Uniform Administrative Requirements).

MATCHING GRANT FUNDS

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Policy History

On November 3, 2007, the Summit Lake Paiute Council added the above "Matching Grant Funds" provision to the Summit Lake Paiute Tribe's Financial Management Systems Manual. See Resolution SI-23-2007.