

MINUTES
Summit Lake Paiute Tribe
Wednesday, September 3, 2014
Primary Administrative Office, Sparks, NV

Council Chairwoman Randi DeSoto calls meeting to order at 5:30 pm and asks Council Secretary/Treasurer to call roll: Council Chairwoman Randi DeSoto present, Council Vice-Chairwoman Delgadina Gonzalez present, Council Member Jerry Barr present, Council Member Jerri Lynn Barlese present and Council Secretary/Treasurer Elizabeth DeLaLuz present

Staff: Finance Director, Frances Winn, Natural Resources Department Director, William Cowan

Guests:

Ryan Burns, Egghart Director of Audit and Assurance, Sara Lee, Egghart Senior in Charge of Audit

Approval of Agenda:

Council Chairwoman Randi DeSoto approved agenda

This presentation provided an overview of financial and single audits of the Summit Lake Paiute Tribe 2013 Fiscal Year.

Ryan Burns, Egghart Director of Audit and Assurance began his report by explaining to Council the audit findings and why audits are performed. Any entity that spends more than \$500,000 needs to have an external audit done annually and by the time the 2015 audits are performed that amount will be raised to \$750,000.

A finalized audit report needs to be completed and turned in by September 20, 2014 to the Federal Audit Clearinghouse and if the Council any questions or concerns, they need to contact Mr. Ryan Burns.

The thing to remember is that Frances Winn, Finance Director and Charles Carlise are responsible for the Summit Lake Paiute Tribe financial statements. The auditors' annual review of the financial statements provide their opinion and report on the compliance with grants and contracts yearly funds.

The schedule of A-133 findings for the 2013 audit are as follows:

13-01: **Reporting** the annual narrative for CTGP was filed late. The Federal financial report for the Performance Partnership Grant had not been filed as of the date of audit fieldwork.

13-02: **Insufficient Cash to Cover Unearned Revenues in Burns**

Deferred revenues exceeded cash by \$195, 941 for Environmental Protection Agency General Assistance Program.

13-03: **Cash Management**

The depository account where Federal funds are maintained is not fully collateralized and the funds in deposit exceed the FDIC insurance limits of \$250,000.

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Types of Audit Opinions:

- Unmodified (a clean bill)
- Qualified (with some reserve)
- Adverse (financials are not presented in accordance with GAAP)
- Disclaimer (unable to form an opinion)

Summit Lake Paiute Tribe 2013 audit was given an unmodified opinion which in past years was called unqualified opinion which means a clean bill.

Mr. Ryan Burns invited Summit Lake Finance Director, Frances Winn to the November 2014 Tribal government GAAP compliance update either at the Egghart Association Building or at the Peppermill Hotel and Casino conference rooms. He will call and let the Council and Financial Director know exactly where and when the conference will be held.

The Audit presentation ended and Summit Lake Tribal Council continued with a discussion of upcoming meetings with the Environmental Protection Agency staff's visit to the Sparks Tribal Office to gather proof of legal documentation of work done on the GAP Program from 2007-2011 from a former Summit Lake employee. Council will meet after hours on their own time with Finance Director, Frances Winn, to help categorize dates and hours of meetings, trainings and legitimate work completed.

Council Chairwoman Randi DeSoto says she has received a phone call from a tribal member asking for a letter from Council and has asked to be added to the agenda for the September 20, 2014 monthly Council Meeting. Tribal member did not state why they were asking to be added to the agenda. Council Chairwoman DeSoto will return the call for more information and discuss it with Council next week.

Natural Resources Department Director, William Cowan would like to hold interviews for open positions next week and is asking Council to be part of the Hiring Committee.

The next scheduled Council Meeting will be Saturday, September 20, 2014 at 8 am at the Sparks, Nevada Office and guests on the agenda will be Bureau of Land Management, Winnemucca District Office and a Summit Lake Tribal Member.

MOTION: Council Member Jerry Barr calls for adjournment. Council Vice-Chairwoman Delgadina Gonzalez seconds the motion. Council Chairwoman Randi DeSoto calls for a vote: 3 FOR 0 AGAINST 0 Abstained.

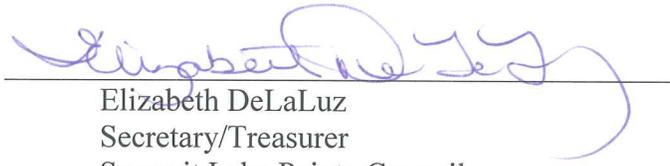
Council meeting adjourned at 7:42 pm.

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CERTIFICATION

I, Elizabeth DeLaLuz, Secretary/Treasurer of the Summit Lake Paiute Council, hereby attest that the Minutes of the September 3, 2014, Council Meeting were approved by the Council during a duly held meeting on April 18, 2015, at which there was a quorum present, and the Council Voted: 3 For, 0 Against and 1 Abstaining, and that Chairwoman Randi DeSoto did not vote because there was not a tie vote.

April 18, 2015
Date


Elizabeth DeLaLuz
Secretary/Treasurer
Summit Lake Paiute Council