

FINAL SELECTION OF AUDITORS POLICY

SECTION I. PURPOSE

The Little Traverse Bay Bands of Odawa Indians Tribal Council hereby establishes a standard method for the final selection of retaining an Auditor for the Governmental Audit.

SECTION II. FINAL QUESTIONS FOR ASSESSMENT

A. The following questions will be submitted to all final candidates with the date and time for response along with a request that the responses be submitted without the company's identification:

1. Please explain your Company's relationships and involvement with Tribes, Indian Country, Indian Policy and/or activities.
2. Please describe your knowledge of Odawa culture and history.
3. Please describe your knowledge of tribal government protocol and work-environment.
4. What is your understanding of the scope and scale of the Tribal Government audit?

B. Upon receipt of the responses, the Senior Financial Analyst will forward the responses, without the company's identification, to Tribal Council.

SECTION III. POINT STRUCTURE ASSESSMENT

The following points and ranges will be used to assess the final candidates for selection of Auditor by Tribal Council:

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1. Please explain your Company's relationships and involvement with Tribes, Indian Country, Indian Policy and/or activities. Range: 0-5
2. Please describe your knowledge of Odawa culture and history. Range: 0-5
3. Please describe your knowledge of tribal government protocol and work-environment. Range: 0-5
4. What is your understanding of the scope and scale of the Tribal Government audit? Range: 0-5
5. Overall assessment of the Candidate. Range: 0-5

SECTION IV. ELIGIBILITY TO ASSESS and VOTING

- A. Only the Tribal Councilors that were in attendance at the interviews of all candidates will be eligible to assess the final candidates.
- B. The Senior Financial Analyst will set the date and time for return of the Assessments and will total the assessments.
- C. If there is a tie between the top two candidates, then the Senior Financial Analyst will call for a vote of the eligible Tribal Councilor for their top candidate with a set date and time for the Tribal Councilors to vote. The vote will request the eligible Tribal Councilors to place a 1 by their top best candidate and a 2 by their second-best candidate. The candidate with the lowest score will be the considered the "best candidate".
- D. Based on the candidate that receives the highest score, or in the case of a tie, the "best candidate", the Senior Financial Analyst will request a phone poll for a motion to select the auditor for the Tribal Government, as follows:

Motion to approve _____ as the Auditor for the Tribal Government for the annual audits for FY 2017, 2018 and 2019, and to authorize and approve the

Tribal Council Treasurer to sign all engagement agreements to retain Midwest Professionals with funding to come from the Accounting budget.

- E. All Tribal Councilors will be eligible to vote on the phone poll.
- F. All Tribal Councilors shall have the opportunity to view the assessments at the conclusion of the phone poll.

This Policy was approved by Tribal Council on:

Julie Shananaquet 8-15-17
Julie Shananaquet, Tribal Council Secretary Date