

WAGANAKISING ODAWAK STATUTE # 2011-009
ACCOUNTING DEPARTMENT

SECTION I. PURPOSE

The purpose of this Statute is to create the Accounting Department to provide the administration of appropriations and accounting services for the Tribe, other than gaming related enterprises.

SECTION II. DEFINITIONS

A. “*Constitution*” or “*Tribal Constitution*” means the Constitution of the Little Traverse Bay Bands of Odawa Indians as adopted on February 1, 2005, and any amendments thereto.

B. “*Executive Branch*” means the Branch identified in Article VIII of the Tribal Constitution.

C. “*LTBB*” or “*Tribe*” for the purposes of this Statute means the three branches of government-Legislative, Executive and Judiciary, including the Election Board and Prosecutor’s Office of the Little Traverse Bay Bands of Odawa Indians.

D. “*Tribal Council*” or “*Council*” means the elected body of the Little Traverse Bay Bands of Odawa Indians to carry out legislative powers under Article VII of the Constitution.

SECTION III. CREATION OF THE OFFICE

A. Pursuant to Article VI of the Tribal Constitution the Executive Branch administers the funds that are appropriated by Tribal Council.

B. The Tribal Council hereby creates and establishes the Accounting Department within the Executive Branch.

Accounting Department

SECTION V. AUTHORITY AND DUTIES

The Accounting Department shall have the following authority and duties:

- A.** To conduct internal audits in accordance with Generally Accepted Auditing Standards for internal audits to the extent those standards are not in conflict with the Constitution or laws of the Tribe.

 - B.** To request information and documents from any Tribal Governmental Branch, Prosecutor's Office, Election Board including departments, boards, commissions, committees and businesses of the Tribe as it relates to the finances and accounting.

 - C.** To oversee budgeting, accounting, purchasing and payroll for compliance with laws, regulations and Tribal Council approved policies, along with maintaining proper records to afford adequate accounting controls and services.

 - D.** To establishes budget programs.

 - E.** To oversee grant compliance.

 - F.** To assist each of the governmental branches of government; Legislative, Executive, and Judiciary along with the Prosecutor's office and Election Board with any and all accounting, purchasing, budgets, compliance, grant compliance and any other accounting related matter.

 - G.** To assist in the preparation of an annual report as mandated by the Constitution for distribution at the annual meeting that includes all appropriations of operating funds and Tribal enterprises by department showing how the funds were spent and profit and loss statements where applicable and submit same to Tribal Treasurer for approval.

 - H.** To evaluate the program's expenditures, and audits of the government and businesses of the Tribe and provide suggestions to the Executive and Tribal Council
- Accounting Department

on methods to make the government more efficient, effective, and responsive to the needs of the Tribal Citizens.

I. To prescribe additional auditing standards and financial practices as necessary to be presented for approval by the Tribal Council.

J. To perform financial functions for the Tribe, other than gaming enterprises, such as payroll, accounts payable, revenue receipts, general ledger maintenance, cash management activities, bank reconciliations, and monitoring of grant activities and grants requirements.

K. To perform financial functions for the Tribal non-gaming enterprises and Tribally Chartered Corporations, if requested by said entity, such as payroll, accounts payable, revenue receipts, general ledger maintenance, cash management activities, bank reconciliations, and monitoring of grant activities and grants requirements.

L. To provide copies of all audits and findings to Tribal Council.

M. To provide Tribal Council quarterly reports, an annual report and an annual audited financial statements including all it enterprises and component units.

SECTION VI. STAFFING

The Office shall begin operations with current staff of the accounting department.

SECTION VII. APPROPRIATIONS AUTHORIZED

Any current appropriations for the accounting department, as appropriate, shall be used to implement this Statute.

SECTION VIII. SEVERABILITY

If any section, subsection, paragraph, sentence, phrase or portion of this Statute is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION IX. EFFECTIVE DATE

Effective upon signature of the Executive or 30 days from Tribal Council approval which ever comes first or if the Executive vetoes the legislation, then upon Tribal Council override of the veto.

CERTIFICATION

As the Tribal Council Legislative Leader and Tribal Council Secretary, we certify that this Statute was duly enacted by Tribal Council Override of Executive Veto at a regular meeting of the Tribal Council of the Little Traverse Bay Bands of Odawa Indians held on May 01, 2011 at which a quorum was present, by a vote of 9 in favor, 0 opposed, 0 abstentions, and 0 absent as recorded by this roll call:

	In Favor	Opposed	Abstained	Absent
Marvin Mulholland	X			
Belinda Bardwell	X			
Melvin L. Kiogima	X			
Gerald V. Chingwa	X			
Rita Shananaquet	X			
Aaron Otto	X			
John Bott	X			
Regina Gasco Bentley	X			
Julie Shananaquet	X			

Date: 5-2-11

Julie A. Shananaquet, Legislative Leader

Date: 5-2-11

Regina Gasco Bentley, Secretary

Pursuant to Article VII, Section D, Subsection 1 of the Little Traverse Bay Bands of Odawa Indians Constitution adopted on February 1, 2005. The Tribal Council hereby overrides the Executive veto.

1 Motion made by Secretary Gasco Bentley and supported by Councilor R.
2 Shananaquet to accept Legislative Leader Julie Shananaquet verbal and written
3 report for May 1, 2011.

4 Vote: 9 - Yes, 0 - No, - Abstained, – Absent

5 Motion carried.

6

7 Motion made by Councilor R. Shananaquet and supported by Councilor Chingwa
8 to override Waganakising Odawak Statute Enjinaaknegeng Executive Veto as
9 presented from the Executive.

10 Vote: 8 - Yes, 1 – No (Councilor Otto), 0 - Abstained, 0 – Absent

11 Motion carried.

12

13 Motion made by Councilor R. Shananaquet and supported by Councilor Chingwa
14 to override Executive Veto Waganakising Odawak Statute Accounting
15 Department.

16 Vote: 9 - Yes, 0 - No, 0 - Abstained, 0– Absent

17 Motion carried.

18

19 Motion made by Councilor R. Shananaquet and supported by Legislative Leader
20 J. Shananaquet to accept Secretary Gasco Bentley's verbal report for May 1,
21 2011.

22 Vote: 9 - Yes, 0 - No, 0 - Abstained, 0– Absent

23 Motion carried.

24

25 Motion made by Councilor R. Shananaquet and supported by Secretary Gasco
26 Bentley to accept the Appropriations and Finance Committee/Treasurer verbal
27 and written report from Treasurer Bott's for May 1, 2011.

28 Vote: 9 - Yes, 0 - No, 0 - Abstained, 0– Absent

29 Motion carried.

30

31 Motion made by Secretary Gasco Bentley and supported by Councilor Kiogima to
32 approve a moratorium on \$4,500,000.00 of the current prior period funds of
33 \$5,674,090.00 until October 1, 2011.

34 Vote: 9 - Yes, 0 - No, 0 - Abstained, 0– Absent

35 Motion carried.

36

37 Motion made by Secretary Gasco Bentley and supported by Councilor R.
38 Shananaquet to appropriate \$100,000.00 of prior period funds to cover the costs
39 of insurance for Biindigen employees and recommend Tribal Council request
40 Executive to add this amount to budget for this item going forward.

41 Motion withdrawn.

42 Motion made by Treasurer Bott and supported by Councilor Chingwa to
43 approve the appropriation of funding in the amount of \$500,000.00 to the
44 Michelle Chingwa Education Assistance (MCEA) fund to come from Prior
45 year funds to supplement the program funding to maintain the 2011