



**RESOLUTION OF THE GOVERNING BODY OF THE
THREE AFFILIATED TRIBES OF THE
FORT BERTHOLD INDIAN RESERVATION**

A Resolution entitled, “Authority of Tax Commissioner / Financial Advisor and CFO under the TAT Tax Code to negotiate the Indirect Cost Rate Proposals and to oversee the Tribal Financial Audit”

WHEREAS, the Mandan, Hidatsa, and Arikara, known as the Three Affiliated Tribes having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and

WHEREAS, the Constitution and Bylaws of the Three Affiliated Tribes authorizes and empowers the Tribal Business Council of the Three Affiliated Tribes to engage in activity on behalf of and in the interest of the welfare and benefit of the Three Affiliated Tribes and of the enrolled members thereof; and

WHEREAS, Article III of the Constitution and Bylaws of the Three Affiliated Tribes provides that the Tribal Business Council of the Three Affiliated Tribes is the governing body of the Three Affiliated Tribes; and

WHEREAS, § 5 (d) of Article IV of the Constitution and Bylaws of the Three Affiliated Tribes empowers the Tribal Business Council of the Three Affiliated Tribes to negotiate with the Federal, State, and local governments on behalf of the Three Affiliated Tribes; and

WHEREAS, the Three Affiliated Tribes are required to audit their financial statements pursuant to the federal Single Audit Act, and amendments thereto; and

WHEREAS, the Three Affiliated Tribes are required to submit annual proposals for indirect cost rates to the National Business Center of the Department of the Interior; and

WHEREAS, the Tribal Business Council of the Three Affiliated Tribes pursuant to the Constitution and Bylaws of the Three Affiliated Tribes are required to audit the financial statements of the Three Affiliated Tribes; and

WHEREAS, the Financial Advisor has been responsible for overseeing the audit process; and

WHEREAS, § 201 of Chapter 2 of the Tax Ordinance of the Three Affiliated Tribes established the Tax Commissioner/Department as an agency of the government of the Three Affiliated Tribes; and



WHEREAS, § 203 of Chapter 2 of the Tax Ordinance of the Three Affiliated Tribes directs the Tax Commissioner to present recommendations regarding fiscal policy; and

WHEREAS, the Tribal Business Council of the Three Affiliated Tribes is preparing to audit the financial statements of the Tribal Business Council for the fiscal year ending 30 September 2009.

NOW, THEREFORE BE IT RESOLVED, that the Tribal Business Council of the Three Affiliated Tribes authorizes and directs the Financial Advisor / Tax Commissioner and CFO to oversee the audit of financial statements of the Three Affiliated Tribes for the fiscal year ending 30 September 2009 that includes all tribal entities.

BE IT FURTHER RESOLVED, that the Financial Advisor/Tax Commissioner and CFO is authorized and directed to negotiate and prepare the indirect cost rate proposals with the National Business Center of the Department of the Interior.


CERTIFICATION

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Indian Reservation hereby certify that the tribal Business Council is composed of seven (7) members of whom five (5) constitute a quorum, 5 were present at a **Regular** Meeting thereof duly called, noticed, convened and held on the 17th day of **December**, 2009, that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 5 members, 0 members opposed, 0 members abstained, 0 members not voting, and that said Resolution has not been rescinded or amended in any way.

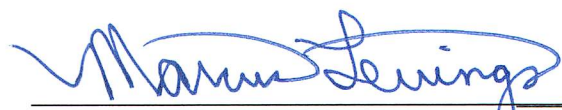
Chairman [] Voting. [] Not Voting

Dated this 17th day of December, 2009

ATTEST:



Tribal Secretary V. Judy Brugh
Tribal Business Council
Three Affiliated Tribes



Tribal Chairman, Marcus D. Levings
Tribal Business Council
Three Affiliated Tribes