

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

WHEREAS, This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and

WHEREAS, The Constitution of the Three Affiliated Tribes generally authorizes and empowers the Tribal Business Council to engage in activities on behalf of and in the interest of the welfare and benefit of the Tribes and its Tribal members; and

WHEREAS, The Tribal Comptroller is currently employed by the Tribes using a three year employment contract which ends July 22, 1990; and

WHEREAS, The Tribal Comptroller has submitted his proposed employment contract for the three year period beginning July 23, 1990 and ending July 22, 1993, to the Tribal Business Council Executive Committee as required by his contract.

NOW, THEREFORE, BE IT RESOLVED, That the Three Affiliated Tribes Tribal Business Council hereby approves the attached employment contract for the Tribal Comptroller for the three year period beginning July 23, 1990 and ending July 22, 1993.

C E R T I F I C A T I O N

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation, hereby certify that the Tribal Business Council is composed of 7 members of whom 5 constitutes a quorum, 7 were present at a Regular meeting thereof duly called, noticed, convened, and held on the 12th day of July, 1990; that the foregoing Resolution was duly adopted at such meeting by the affirmative vote of 4 members, 3 members opposed, 0 members abstained, 0 members not voting, and that this Resolution has not been rescinded or amended in any way.

Chairman X Voting _____ Not Voting

Dated this 12th day of July, 1990.

[Signature]
Secretary, Tribal Business Council

ATTEST:

[Signature]
Chairman, Tribal Business Council

EMPLOYMENT CONTRACT
for
STEPHEN FRANCIS

This contract, made and entered into this 23rd day of July, 1990, by and between the Three Affiliated Tribes (hereinafter referred to as Employer), whose principal administrative offices are located in the Tribal Administration Building, New Town, ND, and Stephen H. Francis (hereinafter referred to as Employee), whose place of residence is located at 208 7th Ave SE, Box 957, Stanley, ND 58784-0957.

WITNESSETH:

In consideration of the premises and of the covenants and agreements of the parties hereto set forth herein, the parties do hereby covenant and agree as follows:

1. EMPLOYER hereby employs EMPLOYEE to serve in the capacity of Comptroller of the Three Affiliated Tribes and EMPLOYEE hereby accepts such employment.

2. The term of this Contract shall be constituted by a period of three (3) years, said term commencing on the day and year set forth herein above. EMPLOYEE shall have the option to request a renewal of this Contract for an additional period of three (3) years. EMPLOYEE shall give written notice to EMPLOYER of his intention to exercise such option to renew, should he desire to do so, and the requirement for such written notice shall not be waived by either Party. Such notice shall be delivered by EMPLOYEE personally to the Chairman and Treasurer of the Tribal Business Council of the EMPLOYER, on or before 30 June 1993. EMPLOYER shall have until 22 July 1993 to accept or reject such noticed request. In the event that the EMPLOYER should fail to respond to such request by 22 July 1993, this Contract shall be deemed renewed upon the same terms and conditions as are set forth herein.

3. The duties, responsibilities, and authority of EMPLOYEE shall be identified in this Contract and in the Position Description, the original of which is attached hereto and made a part hereof.

4. EMPLOYER agrees to pay EMPLOYEE for all services rendered by him under this Contract, and EMPLOYEE agrees to accept as compensation therefore the following:

- (a) An annual salary in the amount of Forty Six Thousand Dollars (\$46,000.00), which salary shall be paid by EMPLOYER to EMPLOYEE by the use of the payroll system in place of EMPLOYER. Such salary is to be paid for the services rendered during the period commencing on 23 July 1990 and ending 22 July 1991.
- (b) For each successive employment year beginning July 23, a salary increase shall be negotiated between the EMPLOYER and the EMPLOYEE, which salary increase shall be based exclusively upon the percentage increase allowed by the Tribal Business Council of the EMPLOYER for cost of living and merit increases; provided, however, that such salary increase shall be conditioned upon the approval of the respective Fiscal Year Indirect Cost Proposal by the Inspector General of the Department of Interior, Denver, Colorado.

EMPLOYMENT CONTRACT
for
STEPHEN FRANCIS

(c) EMPLOYER and EMPLOYEE agree that EMPLOYEE shall be required to devote overtime hours in order to properly and adequately perform the duties and responsibilities inherent in the position of Tribal Comptroller, as specified in the attached Position Description, and that the compensation paid for overtime shall be included in the salary to be paid under this Contract. EMPLOYEE agrees to waive the right to earn "compensatory time" as provided for in the Three Affiliated Tribes' Personnel Policies and Procedures Manual and EMPLOYEE shall be required to utilize the salary time sheet system maintained by EMPLOYER.

5. EMPLOYEE shall participate in and be entitled to all benefits under EMPLOYER'S group term life and long-term disability insurance, medical, major medical, dental plans, pension plan, and any and all other benefit plans EMPLOYER may establish and maintain, on the same terms and conditions as applicable to all other employees of EMPLOYER.

6. EMPLOYEE shall be entitled to vacation leave with pay for five (5) weeks per employment year commencing each 23 July and ending each 22 July. EMPLOYEE shall be entitled to sick leave with pay for nineteen (19) days per employment year commencing each 23 July and ending each 22 July. In the event the EMPLOYEE should fail to use all vacation and/or sick leave granted during a year of employment, any such unused leave shall not be carried over into the following year unless specifically authorized by the Chairman and/or the Treasurer of the Tribal Business Council of the EMPLOYER. The inability of EMPLOYEE to render services to EMPLOYER due to extended illness, disability, or incapacity shall not be deemed failure by EMPLOYEE to perform his obligations under this Contract and shall not constitute a breach or default under this Contract; provided, however, that, in the event that any such illness, disability, or incapacity should continue uninterrupted for six (6) consecutive months and still be continuing after such six (6) months, EMPLOYER shall have the right, at or subsequent to the termination of such six (6) month period, to terminate this Contract; provided, further, that EMPLOYEE shall not be entitled to payment of salary during any such extended illness, disability, or incapacity in excess of the compensation payable for the appropriate amount of vacation leave and sick leave as provided for herein above.

7. In the event that, during the term of this Contract, EMPLOYEE should die, any unpaid salary earned as of the date of death and compensation for any unused vacation and sick leave shall be paid to EMPLOYEE'S named beneficiary, or, in the event that no beneficiary has been named, to the executor or personal representative of his estate.

8. In the event that this Contract is terminated by EMPLOYER on any ground other than willful neglect of duty or malfeasance on the part of EMPLOYEE, EMPLOYEE shall continue to receive the salary in the amount in effect as of the date of termination for a period of one (1) year from the date of termination as and for severance pay.

EMPLOYMENT CONTRACT
for
STEPHEN FRANCIS

9. EMPLOYER shall reimburse EMPLOYEE for all actual expenses allowed and incurred by EMPLOYEE in connection with the performance of services under this Contract including travel, per diem and other employment related expenses; provided, however, that such expenses shall be reasonable and necessary and that EMPLOYEE shall submit to EMPLOYER receipts, bills, and other documentation supportive of all requests for reimbursement. With regard to travel, EMPLOYEE shall secure authorization from the Chairman or the Treasurer of the Tribal Business Council prior to incurring expenses for travel within and outside of the State of North Dakota.

10. In consideration of the compensation to be paid by EMPLOYER to EMPLOYEE under this Contract, EMPLOYEE shall perform all of the duties and assume all of the responsibilities and authority inherent in the position of Comptroller of the Three Affiliated Tribes, as identified in this Contract.

11. EMPLOYEE shall be deemed an employee of the EMPLOYER and shall, therefore, be subject to all of the policies, procedures, and guidelines prescribed by and be entitled to all of the benefits provided for in the EMPLOYER's Personnel Policies and Procedures Manual, except as provided by the applicable provisions included in this Contract.

12. At all times during the course of performance of services under this Contract, EMPLOYEE shall strictly comply with all rules and regulations which have been and may hereafter be established and maintained by EMPLOYER governing the conduct of EMPLOYEE.

13. Throughout the term of this Contract, EMPLOYEE shall remain subject to the authority of and under the direct supervision of the Chairman and Treasurer of the Tribal Business Council.

14. EMPLOYEE shall have full and exclusive authority to employ, terminate, and determine the duties and responsibilities of the respective members of his staff, and to determine the amount of and grant an appropriate merit increase in the respective salary of each member of his staff; provided, however, that the salary amounts granted are within applicable budgeted limits and restrictions established by the Tribal Business Council when determining the cost of living percentages and merit percentage limits.

15. EMPLOYEE shall have full authority to approve purchase orders for supplies, equipment and services for the Tribal Finance Department, provided that sufficient funds are available in the budget for such purchase.

16. EMPLOYEE shall have full authority to suspend the functioning of any existing program administered by EMPLOYER, in the event that any such program should become indebted in excess of funds available in its budget/award or should have no funds available in its budget/award, until such time as such program should, in the considered judgment of EMPLOYEE, have sufficient funds available to justify and support its continued functioning.

EMPLOYMENT CONTRACT
for
STEPHEN FRANCIS

17. EMPLOYEE shall not enter into any contract with any person, firm, or corporation which purports to bind EMPLOYER in any manner whatsoever, without the express written authority of EMPLOYER; provided, however, that EMPLOYEE shall have the authority and shall be required to execute all Consultant Agreements entered into with the Three Affiliated Tribes, subsequent to the review and approval thereof by the appropriate Committee of the Tribal Business Council.

18. EMPLOYER shall have the right to secure and maintain, in its own name and at its own expense, life, health, and other insurance upon EMPLOYEE, in any sum or sums, which may be deemed advisable by EMPLOYER to protect its interest in this Contract and EMPLOYEE shall take all steps necessary to assist EMPLOYER in securing such insurance by making proper application therefore and by submitting to medical examinations as required by any insurance company. EMPLOYEE shall have no right, title, or interest in or to such insurance, but the same shall be maintained exclusively for the benefit of EMPLOYER and any monies payable thereunder shall be paid exclusively to EMPLOYER.

19. In the event that EMPLOYEE should fail to satisfy any of his obligations prescribed by or otherwise violate any of the provisions set forth in this Contract, EMPLOYER shall have the right to terminate this Contract and shall be under no obligation to EMPLOYEE, with the exception of making payment to him of such salary and other compensation to which he is entitled to as of the date of such termination and the appropriate pay provided for in Clause 8 herein above.

20. No waiver by either Party of any breach of any term or condition set forth in this Contract shall be deemed a waiver of any subsequent breach of the same term or condition.

21. In view of the intent of this Contract to secure the personal services of EMPLOYEE, EMPLOYEE shall not assign, transfer, convey, pledge, or encumber this Contract or his right, title, or interest herein, or his power to execute the same, or any monies due or to become due thereunder, without the express written consent of EMPLOYER.

22. This Contract and the obligations of EMPLOYER prescribed hereby shall be binding on the successors and assigns of EMPLOYER.

23. This Contract shall constitute the entire Agreement between the Parties hereto and shall supersede any and all prior verbal and/or written Agreements. This Contract shall not be altered or modified except by writing executed by both Parties.

EMPLOYMENT CONTRACT
for
STEPHEN FRANCIS

IN WITNESS WHEREOF, the Parties hereto have hereunto set their respective hands causing these presents to be executed in duplicate the day and year first above written.

EMPLOYER:

EMPLOYEE:

By: Edward Lone Fight
Edward Lone Fight, Chairman

By: Stephen Francis
Stephen Francis

By: Lawrin Hugh Baker
Lawrin Hugh Baker, Treasurer

BY FORMAL COUNCIL ACTION, this contract has been approved by resolution by the Tribal Business Council.

POSITION DESCRIPTION
for
TRIBAL COMPTROLLER

Duties and Responsibilities:

*** Protect the Tribes financial integrity at all times

A. Tribal Centralized Accounting System

1. Establish, implement and control a new system
2. General Ledger Posting Management
 - a) Ensure proper coding and procedures are being used for posting
 - b) Approve all Journal Entries
 - c) Analyze and approve reconciled Ledger Accounts
3. Payroll Management
 - a) Ensure Administrator signature is on each time card and all required information is complete - Salary Authorization Forms and leave slips
 - b) Ensure the work sheet is complete and accurate for final processing
 - c) Review and approve Payroll Distribution Report
 - d) Analyze successive payroll period reports for reasonableness
 - e) Ensure Fringe is calculated correctly, accrued correctly, reported correctly and posted per policy and procedures
 - f) Oversee distribution of paychecks to Personnel
 - g) Assure files are maintained per policy and procedure
4. Accounts Payable (Cash Disbursements) Management
 - a) Review and approve all requests for payment - Vendors and Travel
 - b) Assure coding and posting of each check is per policy and procedure
 - c) Review and approve Cash Disbursements Reports
 - d) Assure files are maintained per policy and procedure
5. Accounts Receivable (Cash Receipts) Management
 - a) Ensure all cash receipts are logged and posted correctly
 - b) Review and approve daily deposits
 - c) Create and maintain detail financial reports on all debts due the Tribes exclusive of loans issued by the Small Loan Program
 - d) Review and approve monthly Receivables Report
 - e) Assure files are maintained per policy and procedure
6. Property and Procurement Management
 - a) Assure inventory is current and accurate
 - b) Assure all assets are properly tagged
 - c) Assure all assets and liabilities are properly insured
 - d) Assure bid procedures are complied with at all times
 - e) Determine true independent status in compliance with IRS regulations for proposed Consultants
 - f) Assure all Consultant Agreements are completed per policy and procedure
 - g) Assure files are maintained per policy and procedure

POSITION DESCRIPTION
for
TRIBAL COMPTROLLER

B. Contract and Grant Management

1. Review and approve all Contract and Grant Proposals for accuracy and completeness prior to its submission to the Tribal Business Council
2. Review and approve all modification requests for Contracts and Grants prior to its submission to the funding Agency
3. Assure the file for each Contract and Grant is current and complete
4. Approve each program's line item budget and its account coding
5. Assure all requests for payment comply with the Contract's and/or Grant's regulations
6. Review and approve all requests for cash from Contracts and Grants
7. Monitor and approve the preparation of all Financial Reports and distribute as required by Tribal policy and procedure and Funding Agency regulations
8. Analyze and discuss program Budget Summary Reports with the appropriate Program Directors and Administrators as needed
9. Ensure all Contracts' and Grants' financial obligations are eliminated no later than 90 days subsequent to its completion date
10. Ensure the close-out of each Contract and Grant is on time and meets the full requirements as specified by the appropriate funding Agency
11. Assure files are maintained per policy and procedures

C. Budgets - T-2 and Indirect - Management

1. T-2
 - a) Prepare annually per Tribal Treasurer directions
 - b) Submit to Tribal Business Council for approval by Resolution
 - c) Submit approved budget with Resolution to BIA-New Town for AAO approval
 - d) Ensure the program's expenditures are in compliance with approved budget
 - e) Prepare and submit budget modifications as per a) thru c) above
2. Indirect Costs Budget
 - a) Prepare Indirect Cost Proposal annually and submit to the Tribal Business Council for approval by resolution
 - b) Submit the proposal to the Inspector General's (IG) Office
 - c) Negotiate indirect costs rate directly with IG
 - d) Assure retroactive reimbursement (carry-forward) is incorporated in the current rate negotiation agreement
 - e) Ensure the expenditures of the Indirect Pool programs are in compliance with approved budgets

POSITION DESCRIPTION
for
TRIBAL COMPTROLLER

D. A-128 Audits Management

1. Coordinate with the Tribal Treasurer to begin each annual audit
2. Supply all necessary information to satisfy auditor's questions
3. Negotiate directly with auditors for all internal control exceptions and all questioned costs
4. Inform the Tribal Treasurer of the status of each audit
5. Submit the final audit draft copy, with the auditors, to the Tribal Business Council for approval by resolution
6. Receive directions from the Council on procedures to follow regarding exceptions and questioned costs not resolved at the time the draft copy is submitted to the Council
7. Distribute final audit reports to all funding Agencies
8. Resolve, with Program's assistance, questioned costs with each funding Agency to prevent questioned costs from becoming disallowed costs

E. General Finance and Property & Procurement Office Management

1. Direct Supervision of all staff members of Finance and Property & Procurement
2. Coordinate training of all staff to ensure full understanding of their job duties and responsibilities
3. Assure each individual's job performance is per their job description
4. Assure each individual receives an annual job evaluation
5. Administer policies and procedures which are not in direct conflict with Tribal Personnel Policy and Procedures and this Agreement

F. Computer Systems Management

1. Design and supervise the establishment of an automated centralized accounting and contracts/grants system
2. Supervise programming required to support Tribal Finance needs
3. Supervise the updating of the ADP system as required to support Tribal Finance needs
4. Verify daily that the system is performing as required
5. Assure that proper documentation and back-up is current and accurate

G. Cash Flow Management

1. Maintain daily cash balances by individual bank account
2. Review all bank reconciliations for accuracy and void all outstanding checks beyond the life of each check
3. Transfer from the Centralized bank account to the Payroll bank account each pay-period
4. Ensure the investment bank account has all deposits made promptly to maximize interest earnings

POSITION DESCRIPTION
for
TRIBAL COMPTROLLER

H. Tribal Tax Management

1. Review and approve the quarterly Federal 941 Tax returns
2. Review and approve quarterly SUTA reports
3. Review, reconcile and approve annual Workmen's Compensation report
4. Review and approve annual W-2's for completeness and accuracy
5. Review and approve annual 1099 Forms for completeness and accuracy
6. Ensure all reports are completed and submitted on time

I. General Management

1. Prepare and submit special reports to the Tribal Chairman and/or the Tribal Treasurer as needed
2. Establish and maintain positive and open communications with the Tribal Business Council
3. Establish and/or terminate bank accounts as directed by the Tribal Chairman and/or the Tribal Treasurer as authorized by resolution

J. Tribal Election Management

1. Pursuant to the Tribal Election Ordinance, the Tribal Comptroller responds directly to the Election Board for the verification of outstanding and/or delinquent financial debts due the Tribes for each candidate who has filed a Notice of Candidacy
2. The Comptroller shall make every effort to ensure financial challenges of eligibility for candidacy is accurate and timely
3. The Comptroller shall respond to all candidate challenges for debts they do not agree with, and, the Comptroller shall respond within the time constraints as set forth in the Tribal Election Ordinance
4. When directed by the Election Board, the Comptroller will resolve any challenge directly with the candidate and submit the final results to the Tribal Election Board
5. The Comptroller shall ensure that the financial records used to verify each financial challenge shall be maintained per policy and procedures

K. Docket Funds Management

1. Monthly review the BIA computer reports and verify the balances are accurate
2. Direct BIA Investments - AAO to have funds invested at all times to maximize interest earnings
3. Project annual interest earnings for the preparation of the annual budget
4. Prepare the annual budget and submit it to the Tribal Business Council for approval by resolution ensuring full compliance with the Federal Registers and approved Plan of Operations where applicable
5. Coordinate with BIA Investments - AAO to ensure the cash transfer is made prior to or at the time the programs begin spending
6. Prepare BF forms when necessary to correct the accounting of these funds, and submit these forms to the BIA New Town Agency for processing

POSITION DESCRIPTION
for
TRIBAL COMPTROLLER

L. Retirement Plan Trustee

1. Develop and maintain an accounting system by individual Participant to fully state all activity in the Plan
2. Prepare each pay period the detail deposit report and submit to the Plan's investment firm
3. Allocate interest earnings and vesting forfeited per the Plan
4. Based upon information from the Plan Administrator, calculate and report each Participant's balance in the Plan by investment fund, showing both 100% and vested amounts
5. Submit monthly financial reports to the Plan Administrator in a timely manner
6. Reconcile the financial reports to the quarterly financial report from the Plan's investment firm
7. Prepare and submit year-end financial reports showing all transactions for the year for all Participants to the Plan Administrator in a timely manner
8. Prepare a detail report for each Participant whenever he/she withdraws funds from the Plan
9. Prepare the annual IRS report for the Plan Administrator's signature and submission to the IRS
10. Answer all financial questions from Trustees as they arise

M. Self-Determination (638) Management

1. Become fully knowledgeable of P.L. 93-638 and its applicable regulations
2. Maintain current up-to-date understanding of amendments to P.L. 93-638
3. Participate directly in 638 regulation amendments for the Tribes when allowed by the U.S. Government
4. Assist tribal programs to maximize the full use of the Congressional intent of 638 through existing and future Laws and regulations

POSITION DESCRIPTION
for
TRIBAL COMPTROLLER

The Tribal Comptroller is required by the Employment Contract, of which this Position Description is made a part thereof, to perform all the duties and responsibilities as specified herein above.

This Employment Contract and Position Description state the complete and accurate descriptions, authorities, and responsibilities for the position of the Tribal Comptroller.

EMPLOYER:

EMPLOYEE:

By: Edward Lone Fight
Edward Lone Fight, Chairman

By: Stephen Francis
Stephen Francis

By: Lawrin Hugh Baker
Lawrin Hugh Baker, Treasurer