

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 of the enrolled members thereof; and
- WHEREAS, Article VI, Section 5 (a) of the Constitution of the Three Affiliated Tribes specifically authorizes and empowers the Tribal Business Council to manage all economic affairs and enterprises of the Three Affiliated Tribes of the Fort Berthold Reservation in accordance with the terms of a charter to be issued to them by the Secretary of Interior; and
- WHEREAS, The Treasurer of the Three Affiliated Tribes in performing his duties as required pursuant to the Section 3 of the Bylaws of the Three Affiliated Tribes has employed an outside auditor and consultants to advise him on accounting procedures and methods which would allow the Treasurer to better provide the necessary information to the Tribal Business Council;
- WHEREAS, It has come to the attention of the Tribal Business Council of the Three Affiliated Tribes that the procedure and practices to account for the monies received and expended for and on behalf of the various programs and departments of the Three Affiliated Tribes whose responsibility for monitoring is under the direction and control of the Treasurer is maintained on a cash accounting basis;
- WHEREAS, It has come to the attention of the Tribal Business Council of the Three Affiliated Tribes that the current accounting procedures and practices as established in the past do not allow the Treasurer to supply the necessary reports on a timely basis, nor does the current accounting procedures and practices allow for an accurate accounting of revenue and expenses for the fiscal periods which the Treasurer is under a duty to report;

WHEREAS, It has come to the attention of the Tribal Business Council of the Three Affiliated Tribes that the training of the staff to perform the accounting procedures and practices is limited and that such staff is not properly cross-trained in the practices and procedures which lack of cross-training inhibits the ability of the departments under the direction of the Treasurer to supply the necessary reports on a timely and accurate basis;

WHEREAS, It has come to the attention of the Tribal Business Council of the Three Affiliated Tribes that changing the current accounting procedures and practices from a cash basis to one of an accrual method which follows Generally Accepted Accounting Principles will allow the Treasurer to supply the necessary reports to the Tribal Business Council on a timely basis, and provide for an accurate accounting of revenue and expenses for the fiscal periods which the Treasurer is under a duty to report;

NOW, THEREFORE, BE IT RESOLVED, That the Tribal Business Council of the Three Affiliated Tribes hereby delegates to the Treasurer of the Three Affiliated Tribes the authority to change the accounting procedures and practices from a cash method to an accrual method which follows Generally Accepted Accounting Principles thereby allowing the Treasurer to faithfully perform his duties as prescribed by the Constitution and By-Laws of the Three Affiliated Tribes.

FURTHER, The Treasurer is directed and authorized to establish procedures and practices to implement an accrual method of accounting which follows Generally Accepted Accounting Principles including the training of staff and personnel in the methods of accrual based accounting and the delegation of those duties to the Comptroller to ensure that the staff is properly cross-trained to perform the tasks necessary for an accrual based accounting system.

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 constitute a quorum, 5 were presented at a Special Meeting thereof duly called, noticed, convened, and held on the 11th day of March, 1992; that the foregoing Resolution was duly adopted at such Meeting by the affirmative 5 vote of 0 members not voting, and that said Resolution has not been rescinded or amended in any way.

Dated the 11th day March, 1992.

John J. Rahlbein  
Secretary, Tribal Business Council

ATTEST:

William S. W. Shuman  
Chairman, Tribal Business Council

Special Meeting  
March 11, 1992  
Page Two

policy and system.

Dennis Burr in @ 11:35; Tom Bird Bear in @ 11:37 AM

MOTION was made by Roger Bird Bear, SECONDED by John Rabbithead, Jr. to approve the resolution as read.

VOTE: 5 in favor, none opposed. MOTION CARRIED.  
(Resolution #92-018-JJR)

ITEM 05: SUBMISSION OF APPLICATION FOR A PLANNING GRANT:

The Resolution requesting funding assistance from the Bureau of Indian Affairs to propose, and otherwise reflect a commitment, to redesign, and carry out changes as may be developed to make significant improvements in the opportunities and service delivery available under the Tribal Higher Education and Social Service Programs was read by Secretary Rabbithead.

MOTION was made Titus Hall to approve the resolution contingent on the condition that the full council review the proposal, SECONDED by John Rabbithead, Jr.

VOTE: 5 in favor, none opposed. MOTION CARRIED.  
(Resolution #92-019-JJR)

ITEM 06: CHANGE IN ACCOUNTING SYSTEM IN TRIBAL FINANCE:

The Resolution delegating the Treasurer to change the accounting procedures and practices from a cash method to an accrual method which follows generally accepted accounting principles thereby allowing the Treasurer to faithfully perform his duties as prescribed by the Constitution and By-laws of the Three Affiliated Tribes; and also, include the training of staff and personnel in the methods of accrual based accounting and delegate those duties to the Comptroller to ensure that the staff is properly cross-trained to perform the tasks necessary for an accrual based accounting system was read by Secretary Rabbithead.

MOTION was made by Roger Bird Bear to approve the resolution as read, SECONDED by Titus Hall.

VOTE: 5 in favor, none opposed. MOTION CARRIED.  
(Resolution #92-020-JJR)