

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, The Three Affiliated Tribes have had annual audits performed and have not had an audit with an unqualified opinion for a number of years, and

WHEREAS, It is the intent of this body to improve the current policies and procedures which will ensure a sound financial system, and enable the Tribe to have an unqualified audit, in accordance with all Tribal and Federal Regulations, and

WHEREAS, It is understood that Tribal Finance has submitted the report "Initial Assessment & Recommendations" (See Attached) which is an evaluation of Tribal Finance and a recovery plan that will do the following:

1. Bring delinquencies current by June 15, 1997, and
2. Convert to the Accrual Method of Accounting by July 15, 1997, and
3. Implement Encumbrance reporting by August 15, 1997, and
4. Revise and publish a new Tribal Finance Policies and Procedures Manual with Flow charts within one year, and

THEREFORE, BE IT RESOLVED, the Tribal Business Council has reviewed the Tribal Finance report "Initial Assessment & Recommendations" (see attached) regarding Tribal Finance, and hereby, accepts the report in its entirety and authorizes the Tribal Finance Manager to implement all recommendations included in the report.

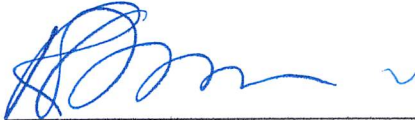
C E R T I F I C A T I O N

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, 6 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 16th day of May, 1997; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 5 members, 0 members opposed, 1 members abstained, 0 not voting, and that said Resolution has not been rescinded or amended in any way.

Dated this 16th day of May, 1997.

Daylon Spotted Bear
Secretary, Tribal Business Council

ATTEST:



Chairman, Tribal Business Council