



THE MILLE LACS BAND OF  
**OJIBWE INDIANS**  
*Legislative Branch of Tribal Government*

**RESOLUTION 18-01-138-18**

**A RESOLUTION AUTHORIZING THE SECRETARY-TREASURER OF THE MILLE LACS BAND OF OJIBWE TO DISCUSS AND SHARE THE RESULTS OF A FORENSIC AUDIT ON THE 477 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES PROGRAM CONDUCTED BY EIDE BAILLY, LLP WITH THE BUREAU OF INDIAN AFFAIRS, OFFICE OF INSPECTOR GENERAL, AND ANY OTHER AGENCY ON A NEED-TO-KNOW BASIS**

- WHEREAS, the Mille Lacs Band Assembly (“Band Assembly”) is the duly elected governing body of the Mille Lacs Band of Ojibwe (“Band”), a federally-recognized Indian Tribe; and
- WHEREAS, pursuant to 3 MLBSA § 2(d), the Band Assembly is empowered to adopt resolutions to promote the general welfare of the people of the Band; and
- WHEREAS, pursuant to 3 MLBSA § 2(g), the Band Assembly is empowered to perform all other legislative functions conferred by the provisions of Article VI of the Constitution of the Minnesota Chippewa Tribe; and
- WHEREAS, the Band has established as a priority the improvement of spiritual, physical, mental, social and economic well-being of the people of the Band; and
- WHEREAS, pursuant to 3 MLBSA § 7(a), the Secretary-Treasurer has the authority and duty to superintend and manage all fiscal operations, planning and budgeting of the Band as authorized by Band Assembly; and
- WHEREAS, pursuant to 3 MLBSA § 7(d), the Secretary-Treasurer has the authority to investigate financial irregularity; and
- WHEREAS, complaints stemmed from clients and employees of the 477/TANF program regarding misappropriation of Federal 477/TANF funds; and
- WHEREAS, the Band Assembly directed the Commissioner of Finance to inquire the Office of Solicitor General and Executive Branch officials about the allegations of misappropriation of funds; and
- WHEREAS, the Solicitor General and Executive Branch officials did not provide an adequate response or follow-up to the Commissioner of Finance’s inquiry; and

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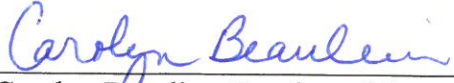
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- WHEREAS, Band Assembly learned that the Executive Branch, through the Solicitor General, was conducting its own internal investigation on the 477/TANF program without the knowledge of Band Assembly, undermining the Secretary-Treasurer's attempt to address potential financial irregularity; and
- WHEREAS, pursuant to 3 MLBSA § 7(g), the Secretary-Treasurer is authorized to issue Secretarial Orders to implement decisions concerning matters of the fiscal affairs of the Band; and
- WHEREAS, the Secretary-Treasurer issued Secretarial Order 44-17 on September 21, 2017 that ordered a forensic audit of the 477/TANF program due to receiving additional communication from the Bureau of Indian Affairs ("BIA") Division of Workforce Development regarding a complaint of improper and illegal use of the Band's 477/TANF funds; and
- WHEREAS, the purpose of the audit was to find the existence of any improper or illegal use of 477/TANF program funds and to have and identify factual information and accurate accounting records; and
- WHEREAS, Eide Bailly, LLP conducted the forensic audit and submitted a Forensic Accounting Report ("Report") to the Secretary-Treasurer on December 28, 2017; and
- WHEREAS, on January 9, 2018, in an executive session with the Chief Executive and Band Assembly, the Commissioner of Finance confirmed the transaction of paying back over \$43,000 in misappropriated grant funds; and
- WHEREAS, at the January 9, 2018 executive session, the Secretary-Treasurer communicated to the Chief Executive that employees responsible for the misappropriation of funds should be held accountable; and
- WHEREAS, as of the date of this resolution, neither the Office of the Solicitor General nor the Chief Executive has initiated any action that resolves the alleged fraudulent activity; and
- WHEREAS, the Band Assembly concurs with the Secretary-Treasurer to discuss and share the forensic audit with the BIA, Office of Inspector General, and any other agency on a need-to-know basis.
- NOW, THEREFORE, BE IT RESOLVED, that the Band Assembly hereby concurs with and authorizes the Secretary-Treasurer to discuss and share the findings of the forensic audit conducted on the 477/TANF program by Eide Bailly, LLP with the BIA, Office of Inspector General, and any other agency on a need-to-know basis.

WE DO HEREBY CERTIFY that the foregoing resolution was duly concurred with and adopted at a regular session of the Band Assembly in Legislative Council assembled, a quorum of legislators being present, held on the 24<sup>th</sup> day of April, 2018 at St. Paul, Minnesota by a vote of 3 FOR, 0 AGAINST, 0 SILENT.

IN WITNESS WHEREOF, we, the Band Assembly hereunto cause to have set the signature of the Speaker of the Assembly.

  
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Carolyn Beaulieu, Speaker of Assembly

**OFFICIAL SEAL OF THE BAND**