

RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL
(Reestablishing Guidelines for Expenditure of the District Allocation
of Gaming Revenues)

RESOLUTION NO. 95-397

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4 **WHEREAS, by Resolution No. 93-296 the Legislative Council enacted the**
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6 **Ordinance for the Regulation of Gaming Activities within the**
7
8 **Tohono O'odham Nation (the "Gaming Ordinance") authorizing the**
9 **conduct of gaming activities within the Tohono O'odham Nation;**
10
11 **and**

12 **WHEREAS, Section 302 of the Gaming Ordinance requires that net revenues**
13
14 **received by the Nation from all Gaming Activities be utilized for**
15 **funding government operations or programs of the Nation or**
16
17 **Districts, providing for the general welfare of the Nation and its**
18 **members, promoting the Nation's economic development, or**
19
20 **benefiting charitable organizations providing services within the**
21 **Nation and;**

22
23 **WHEREAS, by Resolution No. 93-311, the Nation established pursuant to Charter**
24
25 **the Tohono O'odham Gaming Authority ("Gaming Authority"), as**
26 **the enterprise of the Nation charged with managing and operating**
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all Gaming Facilities (as that term is defined in the Gaming Ordinance) within the Nation; and

WHEREAS, Article VI, Section 1(d)(2) of the Nation's Constitution obligates the Legislative Council to manage the Nation's funds for the benefit of the Nation and its members, and mandates that all expenditures of tribal funds be pursuant to appropriations or budgets authorized under resolutions or in accordance with ordinance of the Legislative Council; and

WHEREAS, by Resolution No. 94-098, the Nation established a distribution formula for gaming revenues; and

WHEREAS, Resolution No. 94-098 required the Budget and Finance Committee and the Commerce Committee to develop guidelines for approved expenditures of the District Allocation (as that term is used in Resolution No. 94-098) for purposes of providing guidance to the Districts in developing budgets and appropriate audit and internal control procedures for all Districts expending gaming revenues; and

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WHEREAS, by Resolution No. 94-305, the Legislative Council approved such guidelines as proposed by the Budget and Finance Committee and the Commerce Committee; and

WHEREAS, by Resolution No. 94-331, the Legislative Council rescinded Resolution No. 94-305 to amend the proportionate distribution of gaming revenues to each District; and

WHEREAS, it was not the intent of the Legislative Council in rescinding Resolution No. 94-305 to rescind the guidelines; and

WHEREAS, the Committees recommend adoption of the following guidelines.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. Commencing on the effective date of this Resolution, and annually thereafter on August 1, the District Allocation (as that term is used in Resolution No. 94-098) shall be apportioned to the separate District accounts in accordance with the allocation formula established by the Legislative Council and shall be made available for expenditure subject to: (a) budgets approved in**

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4 accordance with Articles VI, 1(d)(2) of the Nation's Constitution
5 and 302 of the Gaming Ordinance; (b) actual expenditures
6 which have been budgeted for, and expended in compliance with,
7 Article IX, 7 of the Nation's Constitution and Nation's
8 Constitution and 302 of the Gaming Ordinance; (c) an annual
9 audit of each District's books of accounts and activates for
10 compliance with the requirements of this Resolution, the
11 Nation's Constitution and Section 302 of the Gaming Ordinance,
12 as more fully identified below, and (d) the establishment and
13 maintenance of a system of internal controls, as more fully
14 identified below.

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21 2. Annual Audit. Commencing with fiscal year 1995, each District's
22 books of accounts and activities shall be audited annually by the
23 independent certified public accountants retained by the Nation
24 to prepare the Nation's annual audit. To facilitate the
25 completion of such audits, each District shall make and maintain
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complete, accurate and legible records of all financial transactions of the District. Each District shall maintain general accounting records on a double-entry system of accounting with detailed, supporting subsidiary records sufficient to furnish the information required for the standard financial reports to adequately reflect gross income and expenses. Such records as well as all original entry transaction records shall be maintained for at least five years from the date on which they are made. The auditors shall submit to the Chairman of the Nation an audit report expressing an unqualified or qualified opinion, or, if appropriate, disclaim an opinion of the statement taken as a whole in accordance with generally accepted auditing standards of the accounting profession. The examination and audit shall disclose whether the accounts, records, expenditures and internal controls and accounting procedures maintained by the District are in compliance with this Resolution, Section 302 of the

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Gaming Ordinance, and the Nations Constitution.

3. Internal Controls. Each District shall establish and maintain a system of internal controls to safeguard assets, check the accuracy and reliability of accounting data, and promote operational efficiency. Such system of internal controls must provide for an appropriate segregation of functional responsibilities and sound practices to be followed in the performance of those duties by competent and qualified personnel. Such system of internal controls , must permit reasonable assurance the following objectives will be maintained:

- a. safeguarding of assets;**
- b. reliability of financial records;**
- c. execution of transactions in accordance with the District Council's general or specific authorization;**
- d. recording of transactions as necessary to permit**

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4 recording of revenue and to maintain accountability for
5 assets;

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7 e. access to assets only in accordance with the lawful
8 authorization of District Council;

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10 f. comparison of records of assets with existing assets at
11 reasonable intervals with provision for appropriate
12 action with respect to any differences; and

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14 g. compliance with this Resolution, Section 302 of the
15 Gaming Ordinance and the Nation's Constitution.

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18 4. The Gaming Authority is hereby directed to separately report
19 by Gaming Facility location all sums paid to the Nation
20 pursuant to Section 7(d) of the Gaming Authority Charter.
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23 The foregoing Resolution was passed by the Tohono O'Odham Legislative Council
24 on the 28TH day of AUGUST, 1995 at a meeting at which a quorum was
25 present with a vote of 1,089.0 FOR; 787.0 AGAINST; -0- NOT VOTING; and 05
26 ABSENT, pursuant to the powers vested in the Council by Section 1(d) of Article
27 VI of the Constitution of the Tohono O'Odham Nation, adopted by the Tohono
28 O'Odham Nation on January 18, 1986; and approved by the Acting Deputy
Assistant Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to
Section 16 of the Act of June 18, 1934 (48 Stat. 984).

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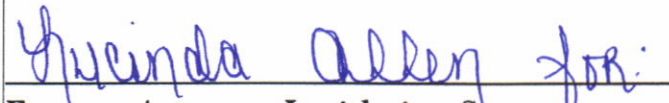
TOHONO O'ODHAM LEGISLATIVE COUNCIL



Dennis Ramon, Legislative Chairman

30th day of August, 1995

ATTEST:



Frances Antone, Legislative Secretary

30th day of August, 1995

Said Resolution was submitted for approval to the office of the Chairman of the
Tohono O'Odham Nation on the 30th day of August,
1995 at 9:03 o'clock, A.M., pursuant to the provisions of Section 5 of
Article VII of the Constitution and will become effective upon his approval or
upon his failure to either approve or disapprove it within 48 hours of submittal.

TOHONO O'ODHAM LEGISLATIVE COUNCIL



Dennis Ramon, Legislative Chairman


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APPROVED on the 1st day of September, 1995
 DISAPPROVED at 8:25 o'clock, A.M.


EDWARD D. MANUEL, Chairman
TOHONO O'ODHAM NATION

Returned to the Legislative Secretary on the 15th day of
September, 1995, at 8:56 o'clock, A.M.
Auscinda Allen for:
Frances Antone, Legislative Secretary

ACTION: REESTABLISHING GUIDELINES FOR EXPENDITURES OF THE DISTRICT ALLOCATION OF GAMING REVENUES

MOVED: COUNCILWOMAN MARY ANN ANTONE

SECOND: COUNCILMAN WILLARD ANITA

DATE: AUGUST 28, 1995

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
SIF ODAK 160.0	1. MARY ANN ANTONE (Nellie Miguel)	80.0	X			
	2. RITA MARTINEZ (Maxine Norria)	80.0	X			
SELLS 314.0	1. JOSEPH T. JOAQUIN (Allen W. Garcia, Jr.)	157.0	X			X
	2. LUCILLE ENCINAS (Cynthia Chico)	157.0	X			
SCHUK TOAK 117.0	1. KENNETH J. ANTONE ()	58.5	X			
	2. MARY JANE JUAN-MOORE ()	58.5	X			
SAN XAVIER 142.0	1. DENNIS RAMON ()	71.0		X		
	2. TONY BURRELL ()	71.0	X			
BABOQUIVARI 257.0	1. EDWARD KISTO (Idella Stanley)	128.5		X		
	2. FRANCES MIGUEL (Kenneth Chico, Sr.)	128.5		X		
GU ACHI 187.0	1. ALEX J. RAMON (Marian Johnson)	93.5	X			X
	2. WILLARD ANITA (Louis Johnson)	93.5	X			
PISINEMO 135.0	1. JOHNSON JOSE (Roseleen Antone)	67.5	X			
	2. BARBARA SALVICIO ()	67.5	X			
SAN LUCY 105.0	1. ALBERT MANUEL, JR. ()	52.5	X			
	2. JOHN RENO (Mary Hoffman)	52.5	X			X
GU VO 134.0	1. MICHAEL FLORES ()	67.0		X		X
	2. FERN SALCIDO (Larry Montana)	67.0		X		
HICKIWAN 142.0	1. LLOYD FRANCISCO ()	71.0		X		X
	2. ALEX JOSE ()	71.0		X		
CHUKUT KUK 183.0	1. KENNETH WILLIAMS ()	91.5		X		
	2. DAVID GARCIA (Marvin Thomas)	91.5		X		
TOTAL		1,876.0	1,089.0	787.0	-0-	05

**PASSED VOTES