

**RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL**  
**(Approving the Return of Financial Management Authority to the Hicikiwan District and**  
**Repealing Resolution No. 04-327-Approving the Transfer of the Financial Management**  
**Function of the Hicikiwan District to the Nation and Authorizing the Chairwoman's Office**  
**and the Accounting Department to Provide Technical Assistance, Resolution No. 04-328**  
**-Authorizing the Office of the Chairwoman and the Office of the Treasurer to Obtain**  
**Financial Information and/or Documents from Financial Institutions Relating to**  
**the Hicikiwan District and Resolution No. 04-451 - Approving the Opening of an**  
**Interest Bearing Account for the Hicikiwan District)**

**DEFEATED**  
**RESOLUTION NO. 12-044**

1 **WHEREAS, pursuant to Article VI, Section 1(d)(2) of the Constitution of the Tohono O'odham**  
2 **Nation, the Legislative Council is vested with the power to manage the Nation's fund**  
3 **"and to appropriate these funds for the benefit of the Nation and its members"; and**

4 **WHEREAS, the Legislative Council has established a formula for distributing its net gaming**  
5 **revenues, including a percentage that has been designated as the "District Allocation"**  
6 **to fund fiscal year budgets for each of the Nation's eleven Districts (26 Tohono**  
7 **O'odham Code, Chapter 1, Article 3, Section 1301); and**

8 **WHEREAS, the District Allocation "shall be apportioned to the separate District accounts in**  
9 **accordance with the allocation formula established by the Legislative Council and**  
10 **shall be made available for expenditure subject to"**

- 11 **(1) District budgets approved in accordance with the Nation's Constitution and;**  
12 **Section 302 of Ordinance No. 93-01, Ordinance for the Regulation of Gaming**  
13 **Activities Within the Tohono O'odham Nation (Gaming Ordinance"), and**
- 14 **(2) "actual expenditures which have been budgeted for and expended in compliance**  
15 **with" the Constitution and Gaming Ordinance, and**
- 16 **(3) an annual audit of each District's books of accounts and activities, and**
- 17 **(4) the establishment and maintenance of a system of internal controls by the**  
18 **District (26 Tohono O'odham Code Section 1304); and**

19 **WHEREAS, pursuant to the Gaming Ordinance, the Tohono O'odham Nation-State of Arizona**  
20 **Gaming Compact, and the Indian Gaming Regulatory Act, the Nation must ensure that**  
21 **net gaming revenues, including revenues allocated to the Districts, are used**  
22 **exclusively for one or more of the following purposes; (1) to fund government**  
23 **operations or programs of the Nation or Districts; (2) to provide for the general welfare**  
24 **of the Nation and its members; (3) to promote the Nation's economic development; (4)**  
25 **to benefit charitable organizations providing services benefitting the Nation or its**  
26 **members; (5) to help fund operations of local government agencies; (6) to make per**  
27 **capita payments to enrolled members of the Nation, subject to compliance with all**  
28 **applicable laws of the United States and the Nation (Gaming Ordinance, Section 302;**  
29 **Compact, Section 16(d); 25 U.S.C. § 2710(b)(2)(B)); and**

30 **WHEREAS, in 2004, it was clear that the Hicikiwan District did not have control over the**  
31 **management of its finances, did not have appropriate internal controls, and did not**  
32 **have the professional expertise to maintain its books and records in accordance with**

**DEFEATED RESOLUTION NO. 12-044**

**(Approving the Return of Financial Management Authority to the HICKIWAN District and Repealing Resolution No. 04-327-Approving the Transfer of the Financial Management Function of the HICKIWAN District to the Nation and Authorizing the Chairwoman's Office and the Accounting Department to Provide Technical Assistance, Resolution No. 04-328-Authorizing the Office of the Chairwoman and the Office of the Treasurer to Obtain Financial Information and/or Documents from Financial Institutions Relating to the HICKIWAN District and Resolution No. 04-451 - Approving the Opening of an Interest Bearing Account for the HICKIWAN District)**

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1                   generally accepted accounting principles and therefore could not fully comply with  
2                   the requirements of 26 Tohono O'odham Code Section 1304 to (1) undergo an annual  
3                   audit of its books of accounts and activities and (2) maintain a system of internal  
4                   controls; and

5 **WHEREAS, the HICKIWAN District Council met in Special Session on July 8, 2004 to discuss the**  
6                   **financial situation of the HICKIWAN District and pursuant to HICKIWAN District**  
7                   **Resolution No. 07-04-04 approved the following actions:**

8                   (1) transferred "the financial management function of the HICKIWAN District, and  
9                   control of all HICKIWAN District funds, to the Tohono O'odham Nation, for an  
10                  indeterminate period," and

11                  (2) authorized and directed "the Nation's Accounting Department and the Office of  
12                  the Chairwoman to open accounts necessary to manage the District's finances  
13                  and to provide technical assistance to the HICKIWAN District in order to comply  
14                  with the financial policies, procedures, and laws of the Nation;" and

15 **WHEREAS, the Tohono Legislative Council met on July 20, 2004 and by Legislative Council**  
16                  **Resolution Nos. 04-327 and 04-328 (i) approved the transfer of the financial**  
17                  **management function of the HICKIWAN District to the Nation for an indeterminate**  
18                  **period, (ii) authorized and directed the Nation's Accounting Department and the**  
19                  **Office of the Chairwoman to provide technical assistance to the District, (iii)**  
20                  **authorized the Office of the Treasurer to communicate with financial institutions at**  
21                  **which the District had accounts, and (iv) authorized and appointed a financial team**  
22                  **to handle matters associated with the District's financial situations; and**

23 **WHEREAS, on September 15, 2004, the Tohono O'odham Legislative Council considered the need**  
24                  **to open a separate interest bearing account for the purpose of depositing investment**  
25                  **funds held by the District and enacted Resolution NO. 04-451 to permit such an**  
26                  **account to be opened and to transfer the District's investment funds to that account;**  
27                  **and**

28 **WHEREAS, since 2004, the Nation's Executive Branch has worked with the HICKIWAN District to**  
29                  **improve financial management of District funds; and**

30 **WHEREAS, the District has made substantial efforts to comply with the requirements of**  
31                  **Resolution No. 95-397 as codified at 26 T.O.C. Sections 1302-1306 and specifically**  
32                  **including the adoption and approval of District budgets, expenditures in accordance**  
33                  **with approved budgets, and annual audit and establishment and maintenance of a**  
34                  **system of internal controls; and**

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**(Approving the Return of Financial Management Authority to the HICKIWAN District and Repealing Resolution No. 04-327-Approving the Transfer of the Financial Management Function of the HICKIWAN District to the Nation and Authorizing the Chairwoman's Office and the Accounting Department to Provide Technical Assistance, Resolution No. 04-328-Authorizing the Office of the Chairwoman and the Office of the Treasurer to Obtain Financial Information and/or Documents from Financial Institutions Relating to the HICKIWAN District and Resolution No. 04-451 - Approving the Opening of an Interest Bearing Account for the HICKIWAN District)**

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1 **WHEREAS, the HICKIWAN District Council, by Resolution No. HDC-12-008, has requested that the**  
2 **Nation return financial management functions to the District and has documented the**  
3 **actions it has taken to prepare for the return of financial management functions,**  
4 **including: (i) the development and adoption of a Fiscal Management Policy Manual,**  
5 **reviewed by the Nation's Treasurer and amended on September 11, 2011 in**  
6 **accordance with the Treasurer's recommendations, (ii) the engagement of an outside**  
7 **accountant to set up and maintain an electronic bookkeeping system for the District,**  
8 **to provide backup to the District and to provide reconciliation and monthly**  
9 **adjustments to the general ledger, and (iii) in accordance with the Fiscal Management**  
10 **Policy Manual, the identification of the roles and responsibilities of each member of**  
11 **the District's Financial Team (the Chair, Vice Chair, Treasurer, Secretary and**  
12 **Accountant) to provide internal controls, checks and balances within the District; and**

13 **WHEREAS, the Independent auditor, REDW, has audited the financial statements of the**  
14 **governmental activities and major fund of the HICKIWAN District, as of and for the year**  
15 **ended September 30, 2009 and REDW is of the opinion that "the financial statements**  
16 **present fairly, in all material respects, the financial position of the governmental**  
17 **activities and major fund of the District as of September 30, 2009, and the changes in**  
18 **financial position thereof for the year then ended in conformity with accounting**  
19 **principles generally accepted in the United States of America" (emphasis added); and**

20 **WHEREAS, the Budget & Finance Committee met with the HICKIWAN District on January 30, 2012,**  
21 **reviewed the package of materials and the draft resolution seeking return of financial**  
22 **management and control of District finances to the District, suggested revisions to the**  
23 **draft resolution which have since been made and indicated that the Committee would**  
24 **put the requested item on the running Agenda for the February Council Session for**  
25 **consideration and action by the Legislative Council.**

26 **NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative Council hereby returns**  
27 **fiscal management and control of HICKIWAN District's finances, including signature**  
28 **authority over the District's three bank accounts, to the District as follows:**

29 **Money Market account ending 6741,**

30 **Money Market account ending 7796, and**

31 **Checking account ending 6534.**

32 **BE IT FURTHER RESOLVED that the Tohono O'odham Legislative Council authorizes the HICKIWAN**  
33 **District's checking account ending 6738 to remain open in order for the Nation to**

**DEFEATED RESOLUTION NO. 12-044**

**(Approving the Return of Financial Management Authority to the HICKIWAN District and Repealing Resolution No. 04-327-Approving the Transfer of the Financial Management Function of the HICKIWAN District to the Nation and Authorizing the Chairwoman's Office and the Accounting Department to Provide Technical Assistance, Resolution No. 04-328-Authorizing the Office of the Chairwoman and the Office of the Treasurer to Obtain Financial Information and/or Documents from Financial Institutions Relating to the HICKIWAN District and Resolution No. 04-451 - Approving the Opening of an Interest Bearing Account for the HICKIWAN District)**

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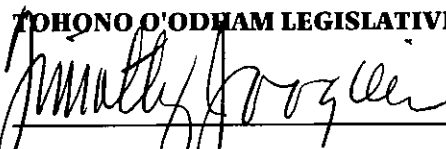
1 administer the HICKIWAN District's payroll check processing and payroll reporting on  
2 behalf of the District.


3 BE IT FURTHER RESOLVED by the Tohono O'odham Legislative Council that the Tohono O'odham  
4 Nation Chairman, Vice Chairwoman, and any designated officials are authorized to  
5 execute such other documents as may be necessary to implement this resolution.

6 BE IT FURTHER RESOLVED that the Resolution No. 04-327, 04-328 and 04-451 are hereby repealed  
7 as inconsistent with this Resolution.

8 BE IT FINALLY RESOLVED that all actions necessary to implement this resolution shall be complete  
9 and effective on or before April 1, 2012.

10 The foregoing Resolution was defeated by the Tohono O'odham Legislative Council on the 07<sup>TH</sup> Day  
11 of FEBRUARY, 2012 at a meeting at which a quorum was present with a vote of 186.30 FOR; 2,594.30  
12 AGAINST; -0- NOT VOTING; and [03] ABSENT, pursuant to the powers vested in the Council by Article  
13 VI, Section 1(d)(2) of the Constitution of the Tohono O'odham Nation, adopted by the Tohono  
14 O'odham Nation on January 18, 1986; and approved by the Acting Deputy Assistant Secretary -  
15 Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the Act of June 18, 1934 (48  
16 Stat. 984).

17  
18 TOHONO O'ODHAM LEGISLATIVE COUNCIL  
19   
20 \_\_\_\_\_  
21 Timothy Joaquin, Legislative Chairman  
22 2 day of May, 2012

23  
24 ATTEST:  
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26 \_\_\_\_\_  
27 Evonne Wilson, Legislative Secretary  
28 2 day of May, 2012  
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**DEFEATED**  
**RESOLUTION NO. 12-044**

**ACTION:** APPROVING THE RETURN OF FINANCIAL MANAGEMENT AUTHORITY TO THE HICKIWAN DISTRICT AND REPEALING RESOLUTION NO. 04-327-APPROVING THE TRANSFER OF THE FINANCIAL MANAGEMENT FUNCTION OF THE HICKIWAN DISTRICT TO THE NATION AND AUTHORIZING THE CHAIRWOMAN'S OFFICE AND THE ACCOUNTING DEPARTMENT TO PROVIDE TECHNICAL ASSISTANCE, RESOLUTION NO. 04-328-AUTHORIZING THE OFFICE OF THE CHAIRWOMAN AND THE OFFICE OF THE TREASURER TO OBTAIN FINANCIAL INFORMATION AND/OR DOCUMENTS FROM FINANCIAL INSTITUTIONS RELATING TO THE HICKIWAN DISTRICT AND RESOLUTION NO. 04-451 APPROVING THE OPENING OF AN INTEREST BEARING ACCOUNT FOR THE HICKIWAN DISTRICT

**MOVED:** COUNCILWOMAN SANDRA ORTEGA

**SECOND:** COUNCILMAN LOUIS R. LOPEZ

**DATE:** FEBRUARY 07, 2012

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
<b>BABOQUIVARI</b> 342.0	1. FRANCES MIGUEL ( <i>Absent</i> ) (Roberta Harvey)( <i>Present</i> )	171.0		X		
	2. FRANCES G. ANTONE (Vernon Smith)	171.0		X		
<b>CHUKUT KUK</b> 302.2	1. ETHEL GARCIA ( <i>Absent</i> ) (Sara Mae Williams)( <i>Present</i> )	151.0		X		
	2. BILLMAN LOPEZ ( )	151.0		X		
<b>GU ACHI</b> 244.9	1. TIMOTHY L. JOAQUIN (Rose Johnson Antone)	122.45		X		
	2. CYNTHIA E. MANUEL (Louis L. Johnson)	122.45		X		X
<b>GU VO</b> 226.7	1. GRACE MANUEL ( )	113.35		X		
	2. PAMELA ANGHILL ( <i>Absent</i> ) (Roselda Lewis)( <i>Present</i> )	113.35		X		
<b>HICKIWAN</b> 186.3	1. LOUIS R. LOPEZ (Michelle Ortega)	93.15	X			
	2. SANDRA ORTEGA ( )	93.15	X			
<b>PISINEMO</b> 200.7	1. CHESTER ANTONE (Tony Murrietta)	100.35		X		
	2. EDWARD MANUEL (Gerald Fayuant)	100.35		X		
<b>SAN LUCY</b> 204.6	1. LORRAINE EILER ( )	102.30		X		X
	2. JANA MONTANA (Gloria Ramirez)	102.30		X		
<b>SAN XAVIER</b> 215.8	1. HILARION CAMPUS ( )	107.90		X		
	2. OLIVIA VILLEGAS-LISTON (Eugene Enis)	107.90		X		
<b>SCHUK TOAK</b> 169.8	1. FRANCES B. CONDE (Anthony J. Rios)	84.90		X		
	2. FREDERICK JOSE (Phyllis Cachora)	84.90		X		
<b>SELLS</b> 475.7	1. ARTHUR WILSON ( )	237.85		X		X
	2. EVELYN B. JUAN MANUEL ( )	237.85		X		
<b>SIF ODAK</b> 211.9	1. NICHOLAS JOSE ( )	105.95		X		
	2. MARY LOPEZ ( )	105.95		X		
<b>TOTAL</b>		<b>2,780.60</b>	<b>186.30</b>	<b>2,594.30</b>	<b>-0-</b>	<b>[03]</b>