



WHITE MOUNTAIN APACHE TRIBE

A Sovereign Tribal Nation

(Approving Anderson Bros. CPA Engagement Letters for the White Mountain Apache Tribe Enterprise 401(k) Plan Audits)

- WHEREAS,** The Constitution of the White Mountain Apache Tribe (“Tribe”) of the Fort Apache Indian Reservation provides, at Article IV, Section 1(s) that the Tribal Council (“Council”) shall exercise the power, “To regulate subordinate organizations for economic and other purposes”; and
- WHEREAS,** The Tribe sponsors the White Mountain Apache Tribe Governmental 401(k) Plan (the “Government Plan”) and the White Mountain Apache Tribe Enterprise 401(k) Plan (the “Enterprise Plan”) for the benefit of its employees; and
- WHEREAS,** The Tribe has operated the Enterprise Plan in reasonable and good faith compliance with the requirements of the Pension Protection Act (“PPA”) since the PPA went into effect in 2007; and
- WHEREAS,** The Department of Labor (the “DOL”) has assessed penalties against the Tribe because the Tribe has not obtained annual audits of the Enterprise Plan by an independent certified public accountant (“CPA”) and filed those audits with the DOL in connection with the annual Form 5500 filing process; and
- WHEREAS,** The Tribe is currently engaged in litigation with the DOL regarding the penalty assessments and the interpretation of the PPA requirements with regard to the Enterprise Plan; and
- WHEREAS,** The Tribe wishes to engage an independent CPA firm to begin working on Enterprise Plan audits, in connection with the Tribe’s good faith efforts to administer the Enterprise Plan in accordance with the PPA and to aid in the resolution of the pending litigation with the DOL; and
- WHEREAS,** The accounting firm of Anderson Bros. CPA has prepared two separate engagement letters for the Tribe, to perform an ERISA audit of the Enterprise Plan for the year ending April 30, 2022 and to perform certain agreed upon procedures on the Enterprise Plan for the years ending April 30, 2021, 2020 and 2019; and
- WHEREAS,** The Tribe and Anderson Bros. CPA understand that the engagement letters may need to be modified in scope as the auditors begin their work on the Enterprise Plan and as the litigation with the DOL proceeds; and

Resolution No. 04-2022-71

WHEREAS, Outside legal counsel to the Tribe recommends that the two engagement letters (attached and incorporated herein) prepared by Anderson Bros CPA be approved by the Tribal Council; and

WHEREAS, The Council has reviewed the engagement letters, agrees with outside legal counsel's recommendations, and finds that approving the attached engagement letters is in the best interests of the Tribe and its members; and

WHEREAS, Given the urgency of the situation, the Tribal Council further finds that this needs to be considered and made outside of its regularly scheduled meeting; and

WHEREAS, The Council further finds that: (1) this Resolution may be voted upon by signature of a member of the Tribal Council where a signature indicates a vote for this Resolution; (2) the Tribal Council Secretary should attempt to obtain signatures for members of the Tribal Council personally; (3) no signature means that the respective Tribal Council member is against this Resolution, and; (4) the Tribal Council Secretary should wait no longer than a reasonable period of time to obtain a vote by signature or by no signature and so indicate that this Resolution was presented to the respective member of the Tribal Council for a vote.

NOW THEREFORE, BE IT RESOLVED, that the Tribal Council of the White Mountain Apache Tribe that the two attached engagement letters with Anderson Bros. CPA for the White Mountain Apache Tribe Enterprise 401(k) Plan Audits, in the form presented to the Council this date, are hereby approved and adopted.

BE IT FURTHER RESOLVED, by the Tribal Council of the White Mountain Apache Tribe, that the Treasurer is hereby authorized and directed, on behalf of the White Mountain Apache Tribe, and in its name, to execute the Enterprise Plan engagement letters in accordance with these resolutions.

BE IT FURTHER RESOLVED, by the Tribal Council of the White Mountain Apache Tribe, that the scope, terms and estimated fees set forth in the engagement letters may be modified as necessary to complete the Enterprise Plan audit work or to settle the litigation between the Tribe and the DOL, subject to the approval of the Treasurer and legal review by the Attorney General.

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that given the urgency of the request described herein, this Resolution may be voted upon as follows: (a) by signature of a member of the Tribal Council, including the Chairwoman of the Tribal Council and the Vice-Chairman of the Tribal Council, where a signature indicates a vote for this Resolution, (b) the Tribal Council Secretary shall attempt to obtain signatures for members of the Tribal Council personally, (c) no signature shall mean that the respective Tribal Council member is against this Resolution, (d) the Tribal Council Secretary should wait no longer than a reasonable period of time to obtain a vote by signature or by no signature, and so indicate that this Resolution was presented to the respective member of the Tribal Council for a vote.

Resolution No. 04-2022-71

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby directs that in the event this Resolution directly conflicts with the Tribal Constitution, Tribal Ordinances, or any material facts concerning the issues presented are later found to be false, this Resolution shall be deemed null and void and have no legal effect.

BE IT FURTHER RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby directs that in the event that this Resolution conflicts with a prior Resolution or Policy, this Resolution shall supersede and govern over the conflicting subject matter.



The foregoing resolution was on APRIL 1, 2022 duly adopted by a vote of NINE for, ZERO against, and ZERO abstentions by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it under the enumerated powers listed in Article IV, Section 1 of the WMAT Constitution, so ratified on September 30, 1993, and federally recognized pursuant to Section 16 of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984).

 Acting WMAT Chairman	<u>4-1-22</u>	 Doreen T. Numkena, Tribal Secretary	<u>4-1-2022</u>
Gwendena Lee-Gatewood, Chairwoman	Date	Doreen T. Numkena, Tribal Secretary	Date

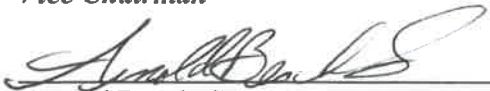

Resolution No. 04-2022-71

Signatures of the members of the Tribal Council represent their approval of Tribal Council Resolution No: 04-2022-71 initiated the 1st day of April 2022.

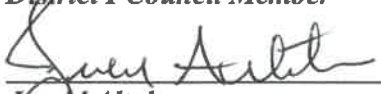

Presented Personally by Tribal Council Secretary (TCS)-Indicated by Initials



 4.1.22  TCS Initials
Gwendena Lee-Gatewood
Tribal Chairwoman
Date Signed

Date Signed TCS Initials
Jerome Kasey, III
Vice Chairman

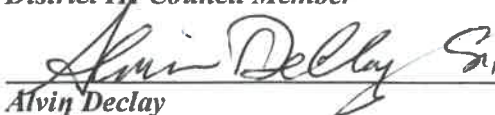

 04-01-22  TCS Initials
Arnold Beach, Sr.
District I Council Member
Date Signed



Date Signed TCS Initials
Travis Tessay
District I Council Member

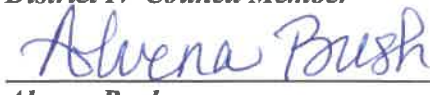

 04-01-22  TCS Initials
Jerold Altaha
District II Council Member
Date Signed



 4-1-22  TCS Initials
Renaldo Dazen
District II Council Member
Date Signed

 4-1-22  TCS Initials
Aubrey Aday
District III Council Member
Date Signed

 04-01-22  TCS Initials
Alvin Declay
District III Council Member
Date Signed

 04-01-22  TCS Initials
Gary Alchesay
District IV Council Member
Date Signed

 04-01-22  TCS Initials
Alvena Bush
District IV Council Member
Date Signed

 4.1.22  TCS Initials
Kasey Velasquez
District IV Council Member
Date Signed

ATTEST:

 4-1-2022
Doreen T. Numkena, Tribal Council Secretary
Date Signed