

**SPIRIT LAKE TRIBE
RESOLUTION NO. A05-07-054**

WHEREAS, the Spirit Lake Tribe of Indians is a federally recognized Indian Tribe acting under a revised Constitution dated May 5, 1960, approved by the Acting Commissioner, Bureau of Indian Affairs, July 14, 1961, and as subsequently amended in which amendments were approved by the Commissioner, Bureau of Indian Affairs; and August 19, 1996; and

WHEREAS, the Constitution of the Spirit Lake Tribe generally authorizes and empowers the Spirit Lake Tribal Council to engage in activities on behalf of and in the interest of the welfare and benefit of the Tribe and of the enrolled members thereof; and

WHEREAS, the Spirit Lake Tribal Council (hereinafter the Tribal Council) is the governing body of the Tribe and is empowered to administer the economic resources and financial affairs of the Tribe; and

WHEREAS, Jaime C. Arobba ("Arobba") had held himself to be a Certified Public Accountant familiar with both the Tribe's record keeping and Generally Accepted Accounting Principles; and

WHEREAS, Arobba committed himself to provide services delivering accounting related technical assistance within the ethical standards of the accounting profession, as needed, and as requested by Tribal Officials; and

WHEREAS, Arobba positioned himself, together with several of his staff members, within Tribal offices and advised that he was pursuing assigned accounting related technical assistance of value to the Tribe; and

WHEREAS, Arobba has submitted various invoices for payment totaling several hundred thousand dollars without notice to, or review by, either Tribal Council or any Tribal member familiar with the terms and conditions of his existing contract, without making such invoices available for Tribal Council consideration, in accordance with established procedures of which he was aware of; and

WHEREAS, because of his past work for the Tribe, Arobba was able to secure payments upon his invoices from interim financial personnel; and

WHEREAS, Arobba has submitted additional invoices for alleged additional accounting related technical assistance, requesting large sums of money, and the Secretary-Treasurer has directed that no payment be made thereupon, absent full review and approval by Tribal Council; and

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WHEREAS, none of the invoices submitted by Arobba, nor any work product allegedly prepared by him has been made available to Tribal officials, nor had any documentation supportive of either monies received, or monies requested, has been received or submitted; and

WHEREAS, Tribal Council in furtherance of its obligations to members to maintain financial integrity, including return of monies that may have been improvidently paid, and in furtherance of its desire to fairly pay for services of value that may have been requested and received, requires documentation from Arobba associated with work allegedly performed by him and his associates; and

WHEREAS, Arobba within various correspondence to Tribal officials, has made numerous accusations, without specifying the basis thereof, of unprofessional conduct by Tribal Council representatives, and officials, including alleged involvement in unspecified frauds and conspiracies; and

WHEREAS, Arobba has additionally asserted that structures required by the Tribe's Constitution and By-Laws, such as selection of officers and duties of officers, and respect for the voting rights of membership, not be honored as written, but rather reinterpreted to incorporate his unexplained views of accounting and auditing standards; and

NOW THEREFORE BE IT RESOLVED, that Jaime C. Arobba be requested to provide Tribal Council with the following information associated with all work allegedly performed by himself and his members of his staff from December 2005 to date:

- 1. Work performed, specified with particularity**
- 2. Parties performing services**
- 3. Dates of performance of work, and hours each day**
- 4. Who authorized the work and how much authorization was conveyed**
- 5. What products were developed as a result of such services**
- 6. Specification and provision of work product developed, and delivery of copies thereof;**

BE IT FURTHER RESOLVED, that upon receipt of the above information and documents, such shall be examined by Tribal Council, utilizing such professional accounting assistance as maybe engaged; and

BE IT FURTHER RESOLVED, that upon the submittal and review specified above, Tribal Council shall determine if additional payment to Arobba is appropriate for work authorized and professionally performed and delivered; and

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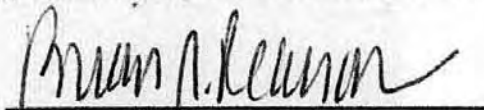
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BE IT FURTHER RESOLVED, that Tribal Council shall also determine, utilizing professional assistance, if return of monies from Arobba to the Tribe should be sought if circumstances are such that portions of payments made are not shown to have been requested by authorized officials and/or appear not to have been performed by Arobba in a professional manner: and

BE IT FINALLY BE IT RESOLVED, that the Tribal Chairperson shall write to Jaime C. Arobba requesting the above specified information, and further requesting Arobba to describe and document his unexplained assertion of conspiracies and frauds within Tribal government, and to apologize for the disrespect he has demonstrated as to Tribal procedures and Tribal officials.

CERTIFICATION

I, the undersigned as Secretary-Treasurer of the Spirit Lake Tribal Council, do hereby certify that the Tribal Council is composed of six (6) members, of whom six (6) were present constituting a quorum for a Special Meeting duly called and convened on this 19th day of JANUARY, 2007, and approved this resolution by an affirmative vote of four (4) in favor, none (0) opposed, none (0) abstaining, none (0) absent.
(The Secretary-Treasurer does not vote and the Chairperson votes only in case of a tie.)



Brian S. Pearson
Secretary-Treasurer



Myra S. Pearson
Chairperson