



# IYAKAPTAPI BIG COULEE DISTRICT

## Sisseton-Wahpeton Oyate

LAKE TRAVERSE RESERVATION

P.O. Box 825

Agency Village, South Dakota 57262

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### Regular District Meeting Minutes Thursday, September 28, 2023 @ 6PM

<b>Chairperson:</b>	<b>Myrna Thompson</b>	<b>Present</b>
<b>Vice Chairman:</b>	<b>William ‘Billy’ Kohl</b>	<b>Present</b>
<b>Treasurer:</b>	<b>Danielle DeCoteau</b>	<b>Present</b>
<b>Secretary:</b>	<b>Geraldine ‘Geri’ Opsal</b>	<b>Present</b>

**BCD SWO Tribal Councilperson: Susie Lydia Amos - Absent**

#### **District Members Present (47):**

Quorum established by District Chairperson Myrna Thompson, meeting called to order at 6:00PM

Opening prayer given by: Billy Kohl

**Motion#1:** Made by LeeAnn Tallbear to adopt agenda, 2<sup>nd</sup> by John German, ? by Wayne German, MVC

Eide Bailly, Auditors LLP, were given the floor at 6:19pm via Zoom, to present the Forensic Accounting Report for Big Coulee District. They were retained in March 2023 by district membership to conduct a forensic audit dated January 2019 through March 2023. Copies of the forensic accounting report were made available for membership to review as report was explained.

The floor was opened for questions taken from the membership. Danielle DeCoteau asked about the Lydia Rivera \$25,000 item of interest; it was stated it had a motion approved but they haven't seen the product, they want to see the deliverable and any product that she got paid for. Chairperson stated as Eide Bailly has credentials, can a person who is not a CPA, even do an audit – he said he doesn't believe an actual audit was done by Lydia Rivera; an audit is done by an independent examiner or entity. You hire someone independent and they must have appropriate credentials; he stated a person from the entity cannot audit themselves. He felt she compiled information but he doesn't feel it should be considered an audit. He also responded to a question about her writing and signing her own checks; he stated its basic accounting, you should never do this. Auditors signed off at 6:57PM.

Chairperson Thompson stated this is why its so important to have applications and provide the back-up documentation. As we heard, a lot of the disallowed costs reported to us is because of the lack of good record-keeping by the previous executives. But she ensured everyone that we will continue to require and ask for the proper documentation, application and back up.

BCD Minutes approved at Regular District Meeting October 22 2023

**Motion #2:** made by LeeAnn Tallbear that any and all documentation for audit be provided no later than Wednesday, Nov 15, 2023 @ 4:30PM, 2<sup>nd</sup> Lisa Jackson; ? Dianne DesRosiers. MVC.

Danielle DeCoteau, Treasurer stated that all applications for school clothes—the Youth Committee should have all the applications. LeeAnn made a comment stating that as district members, you can help find back up documentation as well. Brandilyn Goodbird, Youth Committee Treasurer, stated the former Executives had all the paperwork, Lynn Halbert was asked and she shook her head no. Nadine Fredericks stated again that there are no contract files for vendors. LeeAnn had a question regarding items we cannot find for the documentation needed; to which the reply was that these findings will stay on the list. No more questions.

**Chairperson Thompson is giving Chairperson report:**

Heating bids discussed for the district center. Also, outside building in dire need of repair, gutters, siding & sealant and 4 cracked windows. Report is we have one (1) loan payment left. Big Coulee District has an invoice from Eide Bailly, LLP that will need to be paid. We have two (2) bids to repair our heating/cooling system: GSI bid: \$18,554.46 to replace the whole geo thermal unit. Whetstone Valley Electric bid: \$18,962.87 to change compressor on the one that is out, and re-do the duct work for better air flow, we will then have the ability to use propane also.

Chairperson thanked Katie Hill for the delicious meal served tonight. She stated that Big Coulee has a lot of good cooks. She asked membership if we should get a bid every month where the interested district member would buy the food, cook the food and put in a bid for what amount they want. Or should we get a list of interested district members that would like to get on the list and we can rotate/take turns with the meals?

**Motion #3:** Liz Hill made a motion that we get a list of interested cooks and rotate the meal every month, 2<sup>nd</sup> by Katie Hill, ? By Carrie Godfrey, MVC.

**Motion #4:** Carrie Godfrey made a motion to authorize the district executives to request Dacotah Bank to delay the October loan payment to November so that we can get the heat fixed at the district center; 2<sup>nd</sup> by Dianne DesRosiers; ? by Lisa Jackson, MVC.

**Motion #5:** by Carrie Godfrey that we call Ottertail and if no bid by next Friday go with Whetstone Valley, 2<sup>nd</sup> by Dianne DesRosiers, ? by Lisa Jackson, MVC.

**Motion #6:** made by Carrie Godfrey to do District Days for age 18 to 54 years old at \$200.00 from the district; and that every member 18 and over, receives what the Tribe gives. (Estimated cost to district for 18-54 year olds = \$167,000), 2<sup>nd</sup> by Dianne DesRosiers, ? by Megan Cook. MVC.

**Motion #7:** Motion made by Viva DuBois that the cut-off date be Dec 31, 2023 for district day money; 2<sup>nd</sup> by Liz Hill, ? by LeeAnn Tallbear, MVC.

**Motion #8:** made by Brenda Jackson that money not picked up by cut-off date go back towards the loan; 2<sup>nd</sup> by Carrie Godfrey, ? by Lisa Jackson, MVC.

Discussion on District Days: Power of Attorneys (POAs) are honored.

**Motion #9:** Lisa Jackson made motion that our district day be held November 21, 2023 at DCC; 2<sup>nd</sup> by Viva Dubois, ? by Brenda Jackson, MVC.

**Motion #10:** Carrie Godfrey made a motion that the Big Coulee District Executives make a loan for district days in amount of \$167,000.; 2<sup>nd</sup> by Dianne DesRosiers; ? by Brenda Jackson, MVC.

**Motion #11:** Brenda Jackson wants her motion to reflect that we stay out of other district's business, 2<sup>nd</sup> by Lisa Jackson, ? by Sheila Ironheart, MVC.

**Motion #12:** Dianne DesRosiers made motion to approve Regular District Meeting Minutes Thursday, August 31, 2023, 2<sup>nd</sup> by Nolita Hill ? by Carrie Godfrey, MVC.

**Motion #13:** Carrie Godfrey made Motion to approve Executive Meeting Minutes dated: September 11, 2023 and September 19, 2023; 2<sup>nd</sup> by Ruth Hill; ? by Dianne DesRosiers, MVC.

**Motion #14:** Motion made by Carrie Godfrey to approve Chairperson report; 2<sup>nd</sup> by John German; ? by Nadine Fredericks, MVC.

#### **Danielle DeCoteau, Treasurer Report:**

Danielle is doing a presentation on QuickBooks and progress being made. Danielle said that the previous Treasurer was only journaling. They were not inputting information completely; it was the bare minimum so full potential was never reached. Danielle got QuickBooks connected to the bank. Treasurer reported that she is officially printing out checks now and we will never hand-write another check. Danielle reported that she is working on the District Coordinators payroll taxes. Treasurer reported general account is up to date. Working on June, July & August. Danielle also reported that she is working on the SOP for the QuickBooks. Lisa Jackson had a question about when our annual district audits are due. Danielle was given compliment on thorough report, we believe it's the first time a projector and screen were used, it was great.

**Motion # 15:** by Lisa Jackson that no later than the first quarter than the following fiscal year that our District will call for an annual audit with a copy given to the Tribal Vice Chair's office; 2<sup>nd</sup> by Viva Dubois; ? by Brenda Jackson, MVC.

Lisa asked a question if we had any accounts at the SWFCU. Billy stated the elderly and economic development at one time. Treasurer stated that she is working towards putting everything in one account.

**Motion #16:** by LeeAnn Tallbear to rescind the previous motion to contract with Ella Robertson, we are paid up and she completed what we wanted, 2<sup>nd</sup> by Lisa Jackson, ? by Brenda Jackson, MVC.

**Motion #17:** by Lisa Jackson that Danielle DeCoteau get with the SWFCU to seek information if we have more accounts there, once we get everything reconciled. 2<sup>nd</sup> by LeeAnn Tallbear, ? by Sheila Ironheart, MVC.

Danielle DeCoteau reported that other district executives get paid \$1500.00 per month; can our district go along with the other districts at the same rate. Brenda Jackson said she would like to wait until we see where we are at. She is just bringing it up and stated what the other districts are getting.

A question was asked what kind of documentation do we have at the district for the \$25,000.00 that Lydia Rivera (Susie Amos) was paid for. We have nothing; she was directed to turn in the disk/jump drive to the district last month (because it is district property, the district paid for it), and she said she would; as of this date it has not been turned in. This is the product that was to be delivered that the auditor was talking about. Danielle stated that she is trying to fix things for the accounting system. In SOP she will make sure the check is not signed by the payee. (Lydia Rivera writing her own checks and signing for them with a cosigner-elderly loan reimbursement). Danielle explained the audit process. How badly we failed as there was no back up documents but with Quickbooks it will all be uploaded. She said next audit we will be ready.

**Motion #18:** Made by Gerald German to take Lydia Rivera to court; to file in Tribal court for her to pay back the \$25,000 she was paid for doing the audit (2013-2017), or provide the documentation, 2nd by LeeAnn Tallbear; ? by Nolita Hill; MVC.

Gerald suggested that none of the accounts should be closed at the SWFCU until the audit is complete.

Lisa Jackson asked what the ARPA money was for and what it was used for. Treasurer responded that the ARPA funds were deposited in the general fund, co-mingled, and is not identifiable. Viva Dubois stated that she turned over a big red binder. It was stated there was never a red binder at the district center. Viva stated she has copies of everything and will bring them to Danielle. Danielle DeCoteau is uploading all documents to QuickBooks, application & back up.

**Motion#19:** by Billy Kohl that from the time Liz Hill was first hired, the Treasurer audit the Coordinators payroll on taxes, 2nd by Brenda Jackson, ? by Billy Kohl, MVC.

Gerald German wanted to make a comment; to make sure you're following all the rules as you don't want Liz Hill, Coordinator, to get in trouble for anything on this. Danielle DeCoteau, Treasurer stated she will call for professional advice.

**Motion #20:** made by Nadine Fredericks to approve Treasurer's report, 2<sup>nd</sup> by Carrie Godfrey; ? Nolita Hill, MVC.

### **Geri Opsal District Secretary Report:**

#### **One (1) Youth Membership:**

1. Delilia Geshick 347-00025762

**Motion #21:** to approve the one (1) youth membership by Viva Dubois, 2<sup>nd</sup> by Brenda Jackson, ? by Lisa Jackson, MVC.

**There are eight (8) Adult membership applications:**

1. Sheree Jones 347-00018855
2. Steven Jones Jr. 347-00018804
3. Miya Jones 347-00018802
4. Gwendolyn Roy 347-00015722
5. Amelia Starkey 347-00024379
6. Storm Sierra 347-00020351
7. Amaya DeCoteau 347-00020781
8. Kristin German 347-00017789

**Motion #22:** made by Ruth Hill to approve the eight (8) adult membership applicants; 2<sup>nd</sup> by Liz Hill, ? by Brenda Jackson.. MVC

**Motion #23:** to approve District Secretary Report by Dianne DesRosiers; 2<sup>nd</sup> by Sheila Ironheart; ? by Nolita Hill, MVC.

**Youth Committee Report:**

Doris reported about the Halloween Party. Brandilyn asked if they can get a debit card. Danielle DeCoteau, Treasurer recommended a Sams Club Card, no personal information on any cards. She explained the process. It was recommended that a policy was built first. Katie Hill stated and asked Brandilyn Goodbird why she paid her 2 kids for school clothes money, (they didn't qualify). District Chairperson reported that they did withhold the 400.00 from her stipend and it was paid back; she also stated the youth board needs to uphold Standards of integrity and truthfulness.

**Motion #24:** Sheila Ironheart motion to approve youth report; 2<sup>nd</sup> by Lisa Jackson; ? by Viva Dubois, MVC.

LeeAnn Tallbear took the floor, stated she's 75 years old and as a grant writer she would like to help our Big Coulee District She would like to train someone due to her age. But she does want to help our district in honor of her parents who are from here. She would like to move ahead with strategic planning with the District Executives. She just wanted to put it out there and stated that she is letting it be known that she is not asking to get paid. Robert Kohl asked when can we start planning before we get too old.

**Motion # 25:** by Robert Kohl that we reactivate the Economic Development Board Volunteer, 2<sup>nd</sup> by Liz Hill, ? by Lisa Jackson, MVC.

**Motion #26:** made by Lisa Jackson that we research putting our land into trust; 2<sup>nd</sup> by Dianne DesRosiers, ? by Brenda Jackson, MVC.

The Chairperson stated that she wanted to create a policy against internet/social media bullying, lying. Brenda has an opinion on that; she feels we are infringing on freedom of speech. Chairperson stated that there are harassment and stalking laws. Lisa Jackson asked what are we talking about, if we have our own

district page, we can have our own policy and we control that there. Chairperson will draft something and present at the next district meeting.

<b>Board, Committee or Commission</b>	<b>District Member</b>	<b>Present</b>	<b>Absent</b>	<b>Minutes</b>
<b>SWCC BOT</b>	<b>Mary Jo Keeble</b>		<b>X</b>	
<b>SWO Human Service Board</b>	<b>Mary Jo Keeble</b>		<b>X</b>	
<b>SWO Gaming Board</b>	<b>Jerry Eastman</b>	<b>X</b>		
<b>TZTS</b>	<b>Jerry Eastman</b>	<b>X</b>		
<b>SWO Pow Wow Committee</b>	<b>Ella Robertson</b>		<b>X</b>	
<b>SWO Natural Resources</b>	<b>Ella Robertson</b>		<b>X</b>	
<b>SWO Tax Commission</b>	<b>Ella Robertson</b>		<b>X</b>	
<b>SWHA</b>	<b>Robert Kohl</b>	<b>X</b>		
<b>SWO Constitution Revision</b>	<b>Viva Jo Dubois</b>	<b>X</b>		
<b>SWO Ordinance Workgroup</b>	<b>Michelle Brown</b>		<b>X</b>	
<b>SWO OEP</b>	<b>Brenda Jackson</b>	<b>X</b>		
<b>SWO THPO</b>	<b>Rosanne Bartunek</b>	<b>X</b>		
<b>SWO Personnel Committee</b>	<b>Dianne Desrosiers</b>	<b>X</b>		
<b>SWO Police Commission</b>	<b>Myrna Thompson</b>	<b>X</b>		
<b>Youth Board:</b>	<b>Doris, Lita, Brandy Phoenix XXXX</b>	<b>XXXX</b>		
<b>SWO Reservation Planning Commission</b>	<b>Geri Opsal</b>	<b>X</b>		
<b>SWO TERO</b>	<b>Billy Kohl</b>	<b>X</b>		
<b>Sgt At Arms:</b>	<b>Billy Owen</b>	<b>X</b>		

**NEW BUSINESS:**

Wayne Heminger Jr. is requesting funds to get 13 year old relative from Boston, Massachusetts. CPS has her and Tribal Court gave them custody. SWO CPS won't give them money for travel. She is from our district. – Lois Jackson's granddaughter.

**Motion #27:** made by LeeAnn Tallbear to assist with \$2,000 financial help at the Executive's discretion to help them with funds to get to Boston, Massachusetts and pick her up and come home, 2<sup>nd</sup> by Lisa Jackson, ? by Brenda Jackson, MVC.

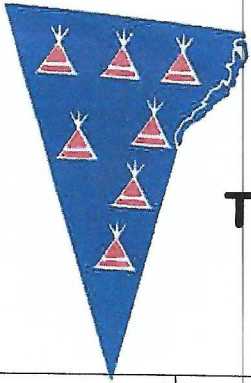
Motion to adjourn: Viva Dubois, 2<sup>nd</sup> by LeeAnn Tallbear, Meeting adjourned at 9:16PM.

Next meeting back to winter hours. October 22, 2023 @ 1PM.

Respectfully Submitted,



Gerri Opsal, District Secretary



**BIG COULEE DISTRICT  
WELCOME  
REGULAR DISTRICT MEETING  
THURSDAY-SEPTEMBER 28 , 2023 – 7PM  
MEMBER SIGN IN ROSTER**

1	Opri Opsal
2	Ed Hill
3	Nadine Herman - Inedach
4	Mama Thompson
5	Billy Kohl
6	Esther McCoy
7	Jacqueline Delostean
8	John Tell
9	Levitt Russell
10	Bruce Amos
11	Wino Dubois
12	Victoria Dubois
13	Merissa Dubois
14	Yvonne Phelps
15	Wynne Herman
16	Idella K. Rockman
17	Laura Milton
18	Lenora Jensen
19	Jim Auld
20	Robert John Fohl



