

**ROSEBUD SIOUX TRIBE
RESOLUTION NO. 2022-14**

- WHEREAS,** The Rosebud Sioux Tribe is a federally recognized Indian Tribe organized pursuant to the Indian Reorganization Act of 1934 and pertinent amendments thereof; and
- WHEREAS,** The Rosebud Sioux Tribe is governed by a Tribal Council made up of elected representatives who act in accordance with the powers granted to it by its Constitution and By-laws; and
- WHEREAS,** The Rosebud Sioux Tribal Council is authorized to promulgate and enforce ordinances for the maintenance of law and order, and to safeguard the peace and morals, and general welfare of the Tribe, and to provide for the administration of justice, pursuant to the Rosebud Sioux Tribe Constitution and By-Laws Article IV Sections1 (a),(k), and (m), and
- WHEREAS,** The Rosebud Sioux Tribal Council is authorized to negotiate with the Federal, State, and local governments on behalf of the Tribe, in accordance with the Rosebud Sioux Tribe Constitution and By-laws Article IV Section 1 (a);and
- WHEREAS,** the Rosebud Sioux Tribe (RST) has established and incorporated the Rosebud Economic Development Corporation (“REDCO”) to foster economic development for the Rosebud Sioux Tribe, and to create a politically neutral economic development lead entity for the overall economic development program; and
- WHEREAS,** Approximately \$108 Million in unmet household goods & services are demanded by RST Households in the contiguous boundaries of RST; and that approximately 677 full-time jobs would be created by selling goods & services at RST by meeting this demand and; that there are approximately 11,510 adults between the ages of 18 and 65 who are unemployed from all twenty (20) RST communities; and
- WHEREAS,** The American Rescue Plan Act of 2021 (“ARPA”) reauthorizes and amends the Small Business Jobs (“SBJA”) of 2010, which established the State Small Business Credit Initiative (“SSBCI”) Program. ARPA provides a combined \$10 billion to State, territory, and Tribal governments to help address the economic fallout of the pandemic and lay foundation for a strong and equitable recovery by providing direct support to jurisdictions for programs that increase access to credit for small businesses; and
- WHEREAS,** SSBCI provides eligible jurisdictions funding for: (1) small business financing programs, which includes capital access programs, loan participations, loan guarantees, collateral support, and venture equity programs; and (2) technical assistance to small businesses applying for SSBCI and other government programs; and
- WHEREAS,** REDCO requests and recommends the Rosebud Sioux Tribal Council to authorize and delegate to REDCO the authority to act on behalf of the Rosebud Sioux Tribe for the purpose of submitting the Notice of Intent To Apply for the approval to be a participating State under Treasury’s State Small Business Credit Initiative; and

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THEREFORE BE IT RESOLVED, the Rosebud Sioux Tribal Council accepts and adopts the recommendation of REDCO to authorize and delegate to REDCO the authority to act on behalf of the Rosebud Sioux Tribe for the purpose of submitting the Notice of Intent To Apply for the approval to be a participating State under the US Department of the Treasury's (Treasury) State Small Business Credit Initiative (SSBCI); and further

BE IT ALSO RESOLVED, the Rosebud Sioux Tribal Council has designated REDCO to submit an Application for the SSBCI allocation behalf of the Rosebud Sioux Tribe; and further

BE IT ALSO RESOLVED, the Rosebud Sioux Tribal Council has designated REDCO to accept the SSBCI allocation behalf of the Rosebud Sioux Tribe; and that REDCO will implement and oversee the Rosebud Sioux Tribe's SSBCI program(s); and that REDCO has the legal authority to enter into an Allocation Agreement with Treasury; and that the Rosebud Sioux Tribe will send Treasury a letter stating the name, title, signature, telephone number, and email address for the Authorized Official of REDCO; and finally

BE IT ALSO RESOLVED, that the President of the Rosebud Sioux Tribe, or his authorized delegate are authorized to sign and execute the Notice of Intent to Apply and any other related documents on behalf of the Rosebud Sioux Tribe.

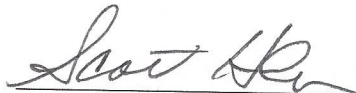
C E R T I F I C A T I O N

This is to certify that the above Resolution No. 2022-14 was duly passed by the Rosebud Sioux Tribal Council in session on January 13, 2022 by a vote of eight (8) in favor, zero (0) opposed and three (3) not voting. The said resolution was adopted pursuant to authority vested in the Council. A quorum was present.

ATTEST:



Nicole Marshall, Secretary
Rosebud Sioux Tribe



Scott Herman, President
Rosebud Sioux Tribe

October 14, 2021

Rosebud Sioux Tribe
Attn: Tribal Council c/o James Wike
PO Box 430
Rosebud, SD 57570

This Engagement Letter (this "Letter"), together with the attached Terms and Conditions - Non-Attest and Non-Tax Engagements, is to confirm Wipfli LLP (Wipfli)'s engagement by the Rosebud Sioux Tribe (the "Tribe"); sets forth the purpose, objective, and scope of the engagement; confirms our understanding of the terms of our engagement; and conveys the nature and limitations of the services provided. The Tribe agrees that it will hold the contents of this Letter in confidence and will not disclose, use, or copy the same in whole or in part for any purpose other than to evaluate Wipfli's engagement.

Project Objective

The Rosebud Sioux Tribe has engaged Wipfli to provide American Rescue Plan Act ("ARPA") related consulting services (the "Project").

Fees

Our fees for these services are generally based on the amount of time required to complete the engagement at our standard billing rates. In addition, expenses for items such as travel, telephone, postage, clerical time, and printing are billed for reimbursement as incurred. However, we will also consider the complexity and the value of the work performed, the experience level of the staff required to bring the appropriate level of expertise to the project, and the circumstances under which the work is performed, and as a result, actual charges may be greater or lesser than our standard rates. In no event will we charge a fee that we do not consider reasonable under the circumstances.

Project Procedures and Limitations

This consulting engagement will be conducted in accordance with consulting standards established by the American Institute of Certified Public Accountants.

Our work in assisting you with American Rescue Plan Act consulting services does not constitute any form of assurance with respect to your financial statements. Our engagement hereunder will not include a detailed examination of transactions and cannot be relied upon to disclose errors, irregularities or illegal acts including fraud or defalcations, or noncompliance with laws and regulations, and we undertake no such obligation in conjunction with this engagement.

All of the Tribe's original records will be returned to management at the end of this engagement. Our working papers and files are not a substitute for the original records the Tribe should retain. The working papers prepared in conjunction with our engagement are our property and constitute confidential information.

We specifically do not have the authority to perform management functions, make management decisions, or act in a capacity equivalent to an employee.

Responsibilities of Management

When providing these services, our professional standards require us to document that management understands and accepts its responsibilities regarding these services, which include the following:

- Assume all management responsibilities
- Oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience
- Evaluate the adequacy and results of the services performed
- Accept responsibility for the results of the services

Management Assistance

We plan to work with appropriate personnel from the Tribe to provide assistance to us during the Project.

Project Service Delivery Team

Personnel will be assigned as available when the Project is approved. Depending on availability at the time of Project approval, Wipfli will assign specific resources to the Project.

Joseph Eve will be your designated Engagement Partner and will manage and have overall responsibility for the engagement. Other qualified members of Wipfli's staff will be assigned as needed at Wipfli's discretion.

Service Delivery Schedule

The actual Project start and end dates depend on your timely approval of this Letter, final agreed-upon Project objectives and scope, and your availability and participation. The services will be scheduled as soon as we receive a signed copy of this Letter.

Approval to Proceed Together

If the preceding terms are acceptable to you and the services outlined are in accordance with your needs, please return a signed copy of this Letter to us.

We appreciate the opportunity to work with you, and we look forward to the Project. If you have any questions or comments, please contact Joseph Eve.

Sincerely,

Wipfli LLP

ACCEPTED: ROSEBUD SIOUX TRIBE

By: _____

(Print Name and Title)

Date: _____

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Wipfli LLP
Engagement Letter
Terms and Conditions – Non-Attest and Non-Tax Engagements

1. Entire Agreement

These Terms and Conditions, together with the engagement letter ("Engagement Letter") to which these Terms and Conditions are attached, the Engagement Letter's other appendices, and applicable Change Orders, if any, constitute the entire agreement between the parties on the subject matter thereof and supersede and merge all prior proposals (including prior proposals of Wipfli regarding the engagement), understandings, and agreements (oral or written) between the parties relating to the subject matter including, without limitation, the terms of any request for proposal issued to Client or the standard printed terms on any purchase order issued by Client. No modification, amendment, supplement to, or waiver of these Terms and Conditions or the Engagement Letter shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of the Engagement Letter, its Appendixes (including these Terms and Conditions), Implementation Plan, Change Orders, and any other exhibit, attachment, schedule, or other document referenced in or by the Engagement Letter shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict among the express provisions of the foregoing, the Engagement Letter shall be given controlling effect. These terms and conditions do not apply to any attest services that may be performed by Wipfli for Client, such services being governed exclusively by the Engagement Letters issued with respect thereto.

2. Commencement and Term

An Engagement Letter or Change Order shall become effective when signed by duly authorized representatives of both parties and shall remain in full force and effect until the services to be delivered under the Engagement Letter are complete (as reasonably determined by Wipfli) unless earlier terminated by either party as provided in the Engagement Letter or these Terms and Conditions. Each person executing an Engagement Letter or Change Order on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing same.

3. Fee Estimates and Change Orders

Wipfli's Engagement Letter may set forth certain ranges for Wipfli's fees charged on any project or work. Wipfli provides fee estimates as an accommodation to Client. Unless otherwise indicated in the Engagement Letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

A "Change Order" means a mutually agreed-upon change in the schedule or the time for Wipfli's performance of the work on a project, the scope of specifications of a project, and/or the fees chargeable by Wipfli to Client, which is reduced to writing using an agreed-upon form that is executed by an authorized representative of each for Wipfli and Client.

If, during the course of Wipfli's engagement, Wipfli determines that more work will be required than initially estimated, Wipfli will discuss, as soon as possible, the reasons with Client. Work that falls outside the agreed-upon scope of Wipfli's engagement shall be covered by a Change Order. Service completion times are estimated and subject to change. Where applicable, all such estimates assume that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Such estimates also include necessary and reasonable cooperation from client personnel.

Unless otherwise agreed in the Engagement Letter, miscellaneous expenses incurred by Wipfli in the course of performing the service will be charged in addition to Wipfli's professional fees. Miscellaneous expenses may include, but are not limited to: travel, lodging, transportation, and meals for projects requiring travel; clerical processing; telecommunications charges; delivery expenses; and all sales, use, ad valorem, excise, or other taxes or other governmental charges.

4. Fees

Unless otherwise agreed, all invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on Client's balance due to Wipfli that is outstanding over thirty (30) days. At our discretion, work may be suspended if Client's account becomes overdue and will not be resumed until Client's account is paid in full. Client acknowledges and agrees that we are not required to continue work in the event of a failure to pay on a timely basis for services rendered as required. Client further acknowledges and agrees that in the event Wipfli stops work or withdraws from this engagement as a result of Client's failure to pay on a timely basis for services rendered as required by this Engagement Letter, Wipfli will not be liable to Client for any damages that occur as a result of our ceasing to render services.

In the event Client requests us to, or we are required to, respond to a subpoena, court order, government regulatory inquiries, or other legal process against Client or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, Client agrees to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs that we incur.

5. Tax Responsibilities

Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by Wipfli or third parties to Client related to the Engagement Letter.

6. Termination of Agreement

An Engagement Letter may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements set forth in an Engagement Letter or Change Order (except when such default is due to a cause beyond the control of the party) and such default is not cured within thirty (30) days after notice from either party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days written notice. Termination of an Engagement Letter shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination.

Wipfli has the right to withdraw from this engagement, at our discretion, if Client does not provide us with the information we request in a timely manner, refuses to cooperate with our reasonable requests, or misrepresents any facts. Our withdrawal will release us from any obligation to complete the engagement and will constitute completion of our engagement. Client agrees to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

7. Ongoing Support and Advice

Wipfli ongoing support and advice, whether or not it is defined by an Engagement Letter or Change Order, shall be subject to Wipfli's Terms and Conditions and will be provided under the same terms and conditions that would apply to services defined in Wipfli's Engagement Letters or Change Orders.

Wipfli LLP
Engagement Letter
Terms and Conditions – Non-Attest and Non-Tax Engagements

8. Third-Party Products and Subcontractors

When Wipfli is requested by Client through an Engagement Letter or Change Order to provide assistance with third-party products, Wipfli will use commercially reasonable efforts (as defined by Wipfli) to research, learn, and assist Client in the use of third-party products. However, Wipfli shall not be held liable for software or other products or services that have been written, produced, or provided by third parties. Client accepts all responsibility for, and risk-of-loss associated with, Client's use of third-party software, hardware, and products. Client accepts full responsibility for all communications with, and indemnifies and holds Wipfli harmless from, claims by third-party software developers, vendors, contractors, and/or subcontractors who have not been directly commissioned, engaged, retained, or hired by Wipfli. Wipfli hereby expressly disclaims all liability to Client or to any third parties that might be affected by the services performed or equipment installed by a third party who has not been directly commissioned, engaged, retained, or hired by Wipfli.

9. Independent Contractor

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties.

10. Non-Exclusivity

No right of exclusivity is granted, guaranteed, or implied by Wipfli and Client entering into any Engagement Letter or Change Order. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

11. Privacy and Engagement Staffing

Wipfli expressly reserves the right to replace, in its sole discretion upon notice to Client, any of our professional project team members, as necessary, to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist us in providing professional services, including tax services. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including our wholly-owned Indian subsidiary and contractors in the Philippines) or any of their respective affiliates. These entities and their personnel may be located within or outside the United States. In addition, Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process Client information in connection with the delivery of certain services. Wipfli is committed to maintaining the confidentiality and security of Client's information, and accordingly, Wipfli maintains policies, procedures and safeguards to protect the confidentiality of Client information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of Client information, provided we may use electronic media to transmit Client information and such use in itself will not constitute a breach of any confidentiality obligation. We remain responsible to Client for the supervision of all service providers, entities, and personnel who assist us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes us to disclose Client information to the foregoing entities and parties for the purpose of providing professional services, including tax services, to Client.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data") and will maintain such Personal Data in confidence in accordance with professional standards and governing laws. Client will not provide any Personal Data to Wipfli unless necessary to perform professional services described in the engagement letter. When providing any Personal Data to us, Client will comply with all applicable laws (both foreign and domestic) and will anonymize, mask, obfuscate, and/or de-identify, if reasonably possible, all Personal Data that is not necessary to perform the professional services described in the engagement letter. Any Personal Data provided to us by Client will be kept confidential and not disclosed to any third party not described above (parties providing us assistance in rendering professional services) unless expressly permitted by Client or required by law, regulation, legal process, or professional standards. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their personal information, which will be obtained, used, and disclosed by Wipfli for its required purposes.

For additional information related to client personal information, please see Wipfli's Privacy Statement located at www.wipfli.com/privacy-statement.

12. Wipfli Owners

Some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services related to this engagement.

13. Limitation of Liability

Except for liability for personal injury damages caused by Wipfli's gross negligence or willful misconduct, and regardless of whether any remedy as set forth in these Terms and Conditions fails in its essential purpose, in no event shall Wipfli's cumulative liability to Client (or its successors, assigns, or affiliates) from all causes of any kind including liability based on contract, in tort, or otherwise arising from, out of, or related to the services or transactions contemplated in the Wipfli Engagement Letter or Change Order exceed the amount actually paid to Wipfli by Client under such Engagement Letter or Change Order.

14. Dispute Resolution

If any dispute arises among the parties regarding the subject matter hereof and such dispute cannot be resolved through informal negotiations and discussion, the parties agree to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties. Any claim arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the services under this agreement, notwithstanding any statutory provision to the contrary.

15. Governing Law

All agreements between Wipfli and Client for any service shall be governed by and construed in accordance with the internal laws of the state in which the Wipfli office which issues the Engagement Letter related to the services is located.

16. Severability

The provisions of these Terms and Conditions shall be severable, so that the invalidity or unenforceability of any provisions will not affect the validity or enforceability of the remaining provisions; provided that no such severability shall be effective if it materially changes the economic benefit of these Terms and Conditions to either party.

APPENDIX A
Wipfli LLP
Engagement Letter
Terms and Conditions – Non-Attest and Non-Tax Engagements

17. Record Retention

We will retain records related to this engagement pursuant to our record retention policy. At the end of the relevant time period, we will destroy our records related to this engagement. However, original records will be returned to Client upon the completion of the engagement. When records are returned, it is Client's responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

18. Assignment

The Engagement Letter to which these Terms and Conditions are attached shall be binding on the parties hereto and their respective successors and assigns. Neither party may assign this Engagement Letter without prior written consent of the other, except that Wipfli may assign its rights and obligations under this Engagement Letter without approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary or affiliate or successor in a merger, acquisition, or change of control of Wipfli; provided that in no event shall such assignment relieve Wipfli of its obligations under this Engagement Letter.

19. Intellectual Property Rights

Client acknowledges that Wipfli owns all intellectual property rights, title, and interest to all information provided or developed throughout the duration of this engagement. Any use of this material, other than for the stated purposes in this Engagement Letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli's goods, marketing material, or advertising media and shall not in any way alter any of Wipfli's products. Client shall promptly notify Wipfli in writing of any infringement of Wipfli's intellectual property by third parties of which Client becomes aware. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process, and other information shall be solely and exclusively the property of the originating party.

20. Mutual Confidentiality

During the course of performing services, the parties may have access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

Confidential Information shall not include any information that (i) is already known by the recipient party or its affiliates, free of any obligation to keep it confidential, (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates, (iii) is received by the receiving party from a third party without any restriction on confidentiality, (iv) is independently developed by the receiving party or its affiliates, (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality, or (vi) is approved for release by prior written authorization of the disclosing party.



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Rosebud Agency
Post Office Box 228
Mission, South Dakota 57555

JAN 25 2022

IN REPLY REFER TO:
Office of the Superintendent

The Honorable Scott Herman
President, Rosebud Sioux Tribe
Post Office Box 430
Rosebud, South Dakota 57570

Attention: Nicole Marshall, Rosebud Sioux Tribe Secretary

Dear President Herman:

Our office is in receipt of the following Rosebud Sioux Tribal Resolutions:

2019-14 (Amended: 12/22/2021), 2020-75 (Reinstated: 01/12/2022), 2021-278, 2021-279, 2021-296,
2021-338, 2021-339, 2021-340, 2022-01, 2022-02, 2022-03, 2022-04, 2022-05, 2022-06, 2022-07,
2022-08, 2022-09, 2022-10, 2022-11, 2022-12, 2022-13, 2022-14 and 2022-15.

All Tribal Resolutions have been reviewed by this office.

The Self-Determination Program has been provided with the following resolutions for further review
and/or file retention: 2021-278, 2021-279 and 2021-296.

Sincerely,

Joelynn Ashley
Superintendent

cc: Self-Determination