



Mashpee Wampanoag Tribe
483 Great Neck Rd So. Mashpee, MA 02649
Phone (508) 477-0208 * Fax (508) 477-1218

TRIBAL COUNCIL RESOLUTION 2022-RES-025

APPROVAL OF ENGAGEMENT LETTER WITH REDW

- WHEREAS,** the Mashpee Wampanoag Tribe (“Tribe”), is a federally recognized Indian Tribe with duly-enacted Constitution and the governing body of the Tribe is known as the Mashpee Wampanoag Tribal Council (“Tribal Council”);
- WHEREAS,** the Tribal Council, deems it essential under Article VI, § 2.A of the Mashpee Wampanoag Tribal Constitution (“Constitution”) to promote and protect the health, peace, morals, education, political integrity, economic security and general welfare of the Tribe and members of the Tribe;
- WHEREAS,** Pursuant to Article VI, § 2 of the Constitution, the Tribal Council is empowered to exercise certain powers, including the power to promote and protect the economic security and general welfare of the Tribe and its members, and the power to negotiate and enter into contracts with other governments and with private persons and corporate entities; and
- WHEREAS,** on March 11, 2021, the American Rescue Plan Act (“ARPA”) was signed into law and established the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program; and
- WHEREAS,** the Tribe received SLFRF funds and will be submitting the required reporting to the Department of Treasury on or before the April 30, 2022 deadline; and
- WHEREAS,** the Tribe desires to secure financial consulting services that would provide support to prepare the required reporting and training as needed; and
- WHEREAS,** the firm of REDW, CPA & Advisors, has submitted an Engagement Letter to the Tribe for consideration to provide the consulting services as requested (the “Engagement Letter”); and

WHEREAS, the Tribal Council desires to approve the Engagement Letter with REDW for the aforementioned consulting services subject to the Comptroller's need and decision to use such services.

NOW, THEREFORE, BE IT RESOLVED, that the Tribal Council approves the Engagement Letter with REDW to provide the aforementioned services to the Tribe subject to the Comptroller's need and decision to use such services.

BE IT FINALLY RESOLVED, that the Tribal Council hereby grants to the Tribal Chairman, or in his absence, other Officer of the Tribal Council, the requisite authority and power for an on behalf of the Tribe to execute the Engagement Letter with REDW and take such further action necessary to effect the purposes of this Resolution.

All resolutions or parts of resolutions inconsistent with this resolution are repealed. This resolution is effective immediately and shall continue pursuant to the authority vested in the Tribal Council pursuant to Article VI, §§ 2.A. and D. of the Constitution.

NOW, THEREFORE, BE IT RESOLVED, the Tribal Council hereby grants authorization for Chairman, or in his absence or unavailability, the Vice Chairperson and Tribal Secretary, to act as signatory when the Treasurer is absent or unavailable.

All resolutions or parts of resolutions inconsistent with this resolution are repealed. This resolution is effective immediately and shall continue pursuant to the authority vested in the Tribal Council pursuant to Article VI, §§ 2.A. and D. of the Constitution.

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CERTIFICATION

We, the undersigned duly elected Chairman and Secretary of the Tribal Council do hereby certify that the above Resolution was duly adopted on April 13, 2022, by the Mashpee Wampanoag Tribal Council which is composed of 13 members, of whom 10 constituting a quorum, were present at a regular meeting duly called, noticed, convened, and held on April 13, 2022, and that the foregoing Resolution was duly adopted by the affirmative vote of 9 members, with 0 opposing, and with 0 not voting and that said Resolution has not been rescinded or amended in any way.

Dated this 13th day of April, 2022.



Brian Weeden, Chairman
Mashpee Wampanoag Tribal Council

ATTEST:



Cassie Jackson, Secretary
Mashpee Wampanoag Tribal Council.

EXHIBIT A

ENGAGEMENT LETTER WITH REDW

April 4, 2022

Honorable Brian Weeden, Chairman
Mashpee Wampanoag Tribe
483 Great Neck Road - South
Mashpee, MA 02649

RE: ARPA Related Consulting Service

Dear Chairman Weeden:

We are pleased to provide Consulting Services to the Mashpee Wampanoag Tribe in relation to the COVID-19 crisis, particularly during these times of uncertainty and constant change. The purpose of this letter is to document and confirm our arrangements and scope of consulting services to Mashpee Wampanoag Tribe (Tribe).

Please see Attachment A – Terms and Conditions of Engagement, which sets forth the terms and conditions under which REDW_{LLC} will provide professional consulting and related services, unless modified by this engagement letter.

Scope of Work

REDW_{LLC} (“REDW, we, us”) will provide to Tribe, as requested, professional consultation and guidance with regard to, but not limited to:

1. We will also provide training and feedback concerning the American Rescue Plan Act (ARPA) as its implementing regulations and/or guidance is published. In addition, we will be available to answer questions and provide technical responses as related to these Acts.
2. Review and assist as requested, with the Tribe’s CARES Act and ARPA Act accounting for expenditures and projects, including summarizing accounting data on a quarterly basis for CARES Act and ARPA Act reporting.

This engagement letter does not include any services not specifically requested by Tribe nor does it involve REDW acting in any management or agent capacity for Tribe. Tribe represents that the information provided to REDW in providing our services will be accurate and complete to the best of its knowledge. REDW will not audit or otherwise verify the data submitted, although REDW may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Services do not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. Tribe is responsible for the proper recording of transactions in the books, the safeguarding of assets, and for the accuracy of the financial records.

Honorable Brian Weeden, Chairman
April 4, 2022
Page Two

The services included in this engagement letter are based on REDW's understanding of the COVID-19 funding awards. The COVID-19 legislation contains numerous and complex provisions that affect all types of individuals, businesses, and organizations differently. As new legislation, there has been very little guidance from the IRS or other Federal and state agencies clarifying the new provisions. The legislation is subject to technical corrections and interpretations by the Federal and state governments and their agencies as well as the issuance of rules and other authoritative directives related to the implementation of the legislation. These interpretations, rules, and other authoritative directives may change our understanding of the COVID-19 legislation. REDW will make Tribe aware of any of these changes in our understanding it believes could impact Tribe. Tribe agrees to hold REDW harmless from any damages or claims that may result from any of these changes or interpretations that may occur after the date of this letter.

Project Fees

Our fee for these services will be based on actual hours incurred at our standard hourly rates plus travel time at one-half of our standard hourly rates and other out-of-pocket costs such as, rental car/gas, mileage, per diem, lodging, postage, etc. (however, we do not anticipate any travel related to this project). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned. Our rates are as follows:

Accounting Specialists	\$150
Accounting Specialist Supervisor	\$210
Accounting Specialist Manager	\$250
Accounting Specialist Senior Manager	\$325
Principal	\$425

Based on our understanding of the services requested we estimate that our fees for these services will range between \$6,500 - \$9,000, which excludes travel time and out-of-pocket travel costs and applicable taxes (however, we do not anticipate any travel related to this project). Outstanding account balances may be charged a late fee at the rate of 1½% per month. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full.

Based on our understanding of the services to be provided as described above, the majority of the services will be performed by an accounting specialists and accounting specialist supervisors, and accounting specialist managers. Quality control reviews and management of our services will be completed by an accounting specialist senior manager and principal.

The fees incurred will be heavily dependent upon the condition of the Tribe's accounting records, the extent of accounts the Tribe requests that we reconcile to supporting schedules, the amount of assistance we receive from the Tribe's accounting personnel and the availability of source documents that we will request throughout the engagement. If the fees we incur are less than the estimate described above, the Tribe will only be billed for the actual time that we have

Honorable Brian Weeden, Chairman
April 4, 2022
Page Three

incurred. If significant additional fees are necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Other Services and Independence Matters

The services to be provided pursuant to this consulting services engagement are solely related to the services described above, and information obtained is limited to documents that you provide, and information that is obtainable from publicly available sources. Our services do not include authorizing, executing or consummating transactions or otherwise exercising authority on your behalf, preparing source documents evidencing the occurrence of a transaction, or supervising the organization's employees in the performance of their normal recurring activities.

You are ultimately responsible for determining which of our recommendations should be implemented. It is your organization's responsibility to designate a member of management to oversee the services we provide, evaluate the adequacy and results of the services we perform and any findings that result, make management decisions (including accepting responsibility for the results of our services), and establish and maintain internal controls, including ongoing monitoring responsibilities.

You may request that we perform additional services not contemplated by this engagement letter. Depending on the nature and extent of those services, we may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

With respect to our analysis, evaluation, schedules and observations, management will determine and take responsibility: (1) for all significant assumptions, (2) for actions which management takes with regards to these matters, and (3) for information and financial obligations resulting from actions taken with respect to our services.

If you agree with these arrangements and the terms and conditions of engagement included in Attachment A, sign the copy of this letter in the space provided and return the letter to us. Please call with any questions you have regarding any aspect of this engagement. We appreciate this opportunity to be of service, and are excited to work with you on this important project.

Sincerely,

REDW_{LLC}



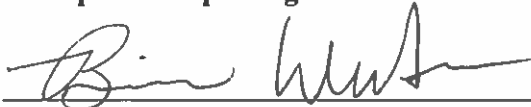
Thomas L. Friend, CPA
Principal

Honorable Brian Weeden, Chairman
April 4, 2022
Page Four

RESPONSE

Confirmed on behalf of:

Mashpee Wampanoag Tribe



Honorable Brian Weeden, Chairman

Mashpee Wampanoag Tribal Chairman
Title

April 13, 2022
Date

Attachment A – Terms and Conditions of Engagement

ATTACHMENT A

Terms and Conditions of Engagement

It is our policy to set forth the terms and conditions under which REDW_{LLC}, and its affiliates, collectively, “REDW” (sometimes we, us, our), will provide the professional and related services (“Services”) to Mashpee Wampanoag Tribe (“client”) as set forth in the accompanying engagement letter.

By signing the engagement letter, you have agreed to all of the terms and conditions in this Attachment A. In the event that there is a conflict between this Attachment A and the engagement letter, including any Statements of Work or attachments, (“Agreement”), the terms of the engagement letter shall control. Any capitalized terms in this Attachment A that are not defined shall have the meanings in the engagement letter. Please review these terms carefully and contact us immediately with any questions or concerns.

Recognizing that at times REDW’s work may pertain not only to you but also to various subsidiaries, affiliates, advisors and contractors, partnerships, companies, heirs, estates, trusts or foundations, you agree, as may be requested by REDW from time to time (including subsequent to completion of the Services), to obtain written consent/acceptance of their agreement to the terms of this Agreement. Furthermore, you represent and warrant that this Agreement shall be binding on each party hereto and on each of our respective subsidiaries, successors, assigns and legal representatives.

SCOPE OF WORK

It is our practice to confirm the scope and nature of our services, which are described in the accompanying engagement letter. If the scope of work changes in a material way from the description in the engagement letter, we will generally send you a new or modified engagement letter. There may be situations where we do not send a new or modified engagement letter when the scope of work changes, however, you agree to the modified scope of work unless you direct us in writing not to pursue the modified scope of work.

FEE SCHEDULE

The fees for the services to be performed by REDW are specified in the engagement letter or an attachment thereto. REDW will timely notify Tribe if there are changes in the applicable fee schedule. In the absence of a formal engagement letter for a particular matter, the fees for services will be charged based on REDW’s standard hourly rates for its employees and contractors. For engagements involving fees based on hourly rates, REDW’s hourly rates are periodically adjusted based on experience and market factors.

REDW has the right to bill or automatically charge for services for agreed upon work. Tribe shall promptly pay upon receipt of the invoice. Invoices for REDW's fees will be rendered monthly. We may require substantial payment for our services prior to completion of the work or delivery of the work product contemplated by the engagement. As set forth in the engagement letter, outstanding account balances may be charged a late fee. Tribe agrees that our fees and expenses are not contingent on the type of result reached by us, or the ultimate outcome of matters in which our engagement may be used.

In accordance with REDW policy, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

YOUR (CLIENT) RESPONSIBILITIES

With regard to each professional engagement by us, there are responsibilities of Tribe which enable us to properly provide the services requested by Tribe. These may be further listed in the text of the engagement letter. The responsibilities are important for REDW to be able to provide its requested services and if Tribe fails to meet its responsibilities, REDW will either be excused from performance or its performance may be delayed and/or compromised.

In certain engagements, a third-party (such as Tribe's attorneys) will have some responsibilities in connection with the engagement. In such events the engagement letter will specify those responsibilities. Tribe shall ensure that the third-party responsibilities are timely completed, so long as sufficient notice is provided.

To the extent that Tribe provides REDW information as part of its responsibilities, you warrant that information supplied or to be supplied to REDW by you and/or your representatives is complete, accurate and authentic to the best of your knowledge. Our personnel assigned to any work hereunder will not be assumed or deemed to have knowledge of information provided to others, whether external to REDW or in connection with other REDW engagements.

DOCUMENTATION

Our professional standards require us to maintain sufficient documentation to support our work. REDW will maintain this documentation in accordance with our document retention policies, which may be amended from time to time. Documents and information supplied to us will be presumed to be copies of original documents and may be retained by REDW as part of our work documentation. As part of our regular procedures, documents and information supplied to REDW may be saved in electronic format and the physical copies destroyed. REDW will not be responsible for the safekeeping of documents and will not be responsible for documents and information that may be lost, damaged or destroyed. To the extent that we have copies of your information, we will protect and safeguard your information from unauthorized disclosure. Should you request copies of documents and information previously supplied to us, we will make best efforts to comply with the request, and may bill you at standard rates for time and copy charges.

Research, analysis and other work documentation created by REDW for each engagement are the property of REDW and may include proprietary and confidential information. REDW shall be under no obligation to provide Tribe with any work documentation, working drafts or work products other than the completed final work product(s) (including completed preliminary drafts thereof) agreed to and contemplated by the scope of each engagement. With prior arrangements, our work documentation will be available to Tribe and/or your representatives for supervised inspection at REDW's offices. If access to any of the materials in REDW's possession relating to an engagement is sought by a third-party through a subpoena or other legal process, we will notify Tribe of such action and cooperate with Tribe concerning our response thereto. In the event that REDW and/or its representatives are subpoenaed as a result of any work performed in connection with an engagement, Tribe agrees to compensate us for our time involved in responding to such subpoena(s).

DELIVERABLES

Tribe's use of REDW's Services or deliverables (except for copies of filed tax returns) shall in any event be limited to the item's stated purpose (if any) and is not to be relied upon by third parties for any other purposes. You agree to protect our deliverables from unauthorized use and prevent disclosure of the deliverables to unauthorized third parties.

BASIS FOR OUR CONCLUSIONS

Our conclusions provided as part of our Services are limited solely to the matters for which we were engaged. No conclusions should be inferred as to any matters not specifically covered in the Agreement. Further, the conclusions are based upon the facts and information presented by you and may be inapplicable if the actual facts differ from those presented in any respect.

You should understand that the technical issues REDW will address are not free from doubt. Another party, such as a judicial authority or a governmental agency, might reach different conclusions.

ELECTRONIC COMMUNICATIONS

The parties agree to the use of e-mail and other electronic methods to transmit and receive information, including confidential information, between the parties and between REDW and outside specialists or other entities engaged by either us or you. We may use portals and share files to provide you with deliverables and you agree to comply with the terms and conditions of such services. We shall not be liable for any loss, damage, expense, inconvenience, or harm resulting from the loss, delay, interception, corruption, or alteration of any electronic communication due to any reason beyond our reasonable control.

EXCLUSIONS

Unless expressly provided for, our services do not include giving testimony or appearing or participating in discovery proceedings, in administrative hearings, in court, or in other legal or regulatory inquiries or proceedings. Moreover, our costs, expenses and time spent in legal and regulatory matters or proceedings to which we are not a party and the services are not at issue, such as subpoenas, testimony, bankruptcy filings or proceedings, consultation involving private litigation, arbitration, government or industry regulation inquiries, whether made at your request,

the request of a third-party or by subpoena or equivalent, will be billed to you separately at our then current rates. The terms of this paragraph shall apply to any third-party proceedings that arise after the termination of this Agreement.

Except as set forth in our engagement letter, our services are not designed to detect fraud, irregularities or misrepresentations in accounting, investment or other materials provided to us or to Tribe and used in connection with the performance of our services. Our responsibility is limited to the period(s) covered by the services that we provide and does not extend to any earlier or later periods. Should information become known that would make our continued involvement in any engagement inappropriate, we reserve the right to withdraw from the engagement.

LIMITATION OF REDW'S LIABILITY AND DAMAGES

With respect to the Services and this Agreement generally, in no event shall the liability of REDW and its present and former partners, principals, members, officers, directors, employees, agents and contractors for any claim, including but not limited to REDW's own negligence, exceed the fees it receives for the portion of the work giving rise to such liability. This limitation shall not apply to the extent that it is finally determined that any claims, losses, or damages are the result of REDW's gross negligence, willful misconduct or fraud and in such event the damages against REDW shall be limited to the actual amount of damages caused by such gross negligence, willful misconduct or fraud. In no event shall REDW be liable for, and you hereby waive, any indirect, consequential, incidental, special, punitive, exemplary or consequential damages (nor any lost profits, taxes, interest, penalties, loss of savings, or lost business opportunity).

Unless REDW expressly agrees otherwise, REDW shall not be liable for any damages resulting from any delay in the anticipated completion of the work under any engagement.

REDW will not be liable for any claims, costs, damages, losses, penalties or assessments imposed on Tribe as a result of inaccurate or incorrect information provided by Tribe or Tribe's failure to timely supply accurate information to REDW.

LIMITATION ON PERIOD TO FILE CLAIMS

It is expressly agreed that any claim by or on behalf of either party arising out of the Services, whether it be in contract, tort, or otherwise, shall be deemed waived if a claim is asserted more than two years from the earlier of: the date that the report or deliverable is issued; or when the claim becomes known.

DISPUTE RESOLUTION

In the unlikely event Tribe and REDW differ about our services or fees, and cannot resolve the differences ourselves, both parties agree the matter will probably involve complex business or accounting issues. In order to resolve the differences, if possible, and to attempt to minimize any costs associated with resolving our differences, Tribe and REDW agree to first use formal mediation, conducted by a neutral facilitator acceptable to both parties. If Tribe and REDW cannot agree upon a neutral facilitator within thirty days of a demand for mediation, both parties agree to use a mediator appointed by and mediation pursuant to rules established by the

American Arbitration Association. If mediation is unsuccessful, both parties agree such issues will be resolved in a court of competent jurisdiction. Tribe and REDW agree to waive any right to a trial by jury in any action, proceeding or counterclaim arising from or relating to our services and fees from any engagement.

INDEMNITY

Each party agrees to indemnify and hold harmless the other, its affiliates, present and former partners, principals, members, directors, officers, employees, agents and contractors for any claim, of and from all liabilities, cost, claims and expenses (including reasonable attorneys' fees) incurred by or imposed on a party arising out of or in connection with, performance of a party duties under each engagement, except for those arising out of that parties gross negligence, intentional misconduct or fraud.

You shall, upon the receipt of written notice, indemnify, defend and hold harmless REDW and its present and former partners, principals, members, directors, officers, employees, agents and contractors (collectively the "Indemnified Party") from and against any liability, damages, fees, expenses, losses, demands and costs (including defense costs) associated with any claim arising from or relating to: (i) your misrepresentations; (ii) any third-party claims related to the Services provided under this Agreement; or (iii) false or incomplete information provided to us by you or your agents. You agree to reimburse the Indemnified Party for all reasonable expenses including reasonable attorney's fees and expenses, as they are incurred in connection with the investigation of, preparation for, or defense of, any pending or threatened claim or action or proceeding arising therefrom, whether or not REDW is a party.

TERMINATION AND AMENDMENT

An engagement may be terminated by either party upon thirty (30) days' written notice to the other party. Notwithstanding the foregoing, REDW may immediately terminate this Agreement in whole or in part, without further obligation to Tribe in the event that Tribe commits a material breach of this Agreement. A material breach shall include, without limitation, any failure to timely pay REDW's invoices as set forth in the engagement letter or in the event Tribe shall fail or refuse to furnish any information requested by REDW in writing which is necessary to enable REDW to properly perform its services. Further, REDW shall have the right to terminate this Agreement if it discovers practices by you that we deem dishonest, fraudulent, or illegal; or we determine that in our professional judgment, the circumstances require termination of any or all Statements of Work. In the event that either party terminates this Agreement or any or all Statements of Work as set forth in this section, you agree to pay us for the Services, including out-of-pocket expenses and costs, rendered up to the date of such termination.

GOVERNING LAW

All REDW engagements are governed by the laws of the state of in which the REDW office providing the majority of the relevant Services is located, except as superseded by any applicable federal law.