



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

**2022-RES-071**

**APPROVAL OF PROPOSAL WITH REDW  
FOR  
CONSULTING SERVICES (IDC)**

**WHEREAS**, the Mashpee Wampanoag Tribe (“Tribe”) is a federally-recognized Indian tribe with a duly-enacted Constitution;

**WHEREAS**, the Mashpee Wampanoag Tribal Council (“Tribal Council”), the governing body of the Tribe, deems it essential under Article VI, § 2.A. of the Mashpee Wampanoag Tribal Constitution (“Constitution”) to promote and protect the political integrity, economic security and general welfare of the Tribe and members of the Tribe;

**WHEREAS**, Article VI, § 2.D. of the Constitution empowers the Tribal Council to negotiate and enter into contracts and agreements with state and local governments, private persons and corporate entities;

**WHEREAS**, the Tribe desires to transition to a 3-year carry forward close out to allow the Tribe to better negotiate an Indirect Services (IDC) rate for 2022 that would benefit the Tribe;

**WHEREAS**, REDW has submitted a proposal to provide consulting services in support of the above-described work that includes reconciliation of previous amounts in accordance with the prescribed requirements and guidelines issued by the U.S. Department of Interior and other federal agencies (the “Proposal”);

**WHEREAS**, the Proposal further sets out the scope of work and fee structure;

**NOW, THEREFORE, BE IT RESOLVED**, that the Tribal Council hereby approves the Proposal with REDW for the scope of work described that includes consulting services in support of negotiating the most beneficial 2022 IDC rate for the Tribe.

**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 take execute the Proposal and to take such further action necessary to effect the purposes of this Resolution.

Effective immediately and until revoked or modified by the Tribal Council, pursuant to the authority vested in the Tribal Council pursuant to Article VI, Sections 2.A. and D. of the Constitution of the Mashpee Wampanoag Tribe.

All resolutions or parts of resolutions inconsistent with this resolution are repealed.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.

*(Remainder of Page Intentionally Blank)*

## CERTIFICATION

We, the undersigned duly elected Chairman and Secretary of the Tribal Council do hereby certify that the above Resolution was duly adopted on November 21, 2022, by the Mashpee Wampanoag Tribal Council which is composed of 13 members, of whom 9 constituting a quorum, were present at a Special meeting duly called, noticed, convened, and held on November 21, 2022, and that the foregoing Resolution was duly adopted by the affirmative vote of 8 members, with 0 opposing, and with 0 not voting and that said Resolution has not been rescinded or amended in any way.

Dated this 21<sup>st</sup> day of November, 2022.



Brian Weeden, Chairman  
Mashpee Wampanoag Tribal Council

ATTEST:



Cassie Jackson, Secretary  
Mashpee Wampanoag Tribal Council

**EXHIBIT A**  
**REDW PROPOSAL**

October 26, 2022

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

Dear Chairman Weeden:

The purpose of this letter is to confirm our understanding of the consulting services REDW<sup>LLC</sup> (REDW) will provide for the Mashpee Wampanoag Tribe (Tribe). This letter includes the objectives of our services as we understand them based on our discussions with you.

### **Consulting Services**

The Tribe desires to transition to a 3-year carryforward closeout, which will allow the Tribe to negotiate a rate for FY2022. The switch also provides the Tribe an extra nine months following the completion of its annual audits to submit its indirect cost proposals and have a negotiated rate in time for the start of each fiscal year, as long as the Tribe meets the audit timelines established under the uniform guidance.

REDW will prepare the Tribe's FY2021 and FY2022 fixed carried-forward Indirect Cost Proposals, which will include the actual reconciliation of the FY2019 amounts from the Tribe's audit, in accordance with the guidelines provided by the U.S. Department of Interior and federal uniform guidance regulations, to be approved by management. Included in this preparation will be an analysis of the indirect cost pool and allocation methodology for the Tribe's indirect cost proposal.

REDW will perform the consulting services in conformity with the AICPA Statements on Standards for Consulting Services. Such services are not attest services, as defined in "Statements on Standards for Attestation Engagements – Attestation Standards." As such, these services do not constitute an audit, review or compilation of the Tribe's financial statements, internal controls, or any component thereof.

These services are limited to providing the consulting services described above from your accounting records and source documents that you provide. 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, having custody of the Tribe's assets, supervising the Tribe's employees in performing their normal recurring

duties, or reporting to the Tribe's board of directors on behalf of the Tribe's management. It is the Tribe's responsibility to designate a member of management who will oversee the services we provide, evaluate the adequacy of the services we perform and any findings that result, make management decisions, including accepting responsibility for the results of our services and determining which recommendations made by our firm (if any) should be implemented, and establish and maintain internal controls, including ongoing monitoring responsibilities. REDW does not provide legal representation and should this matter require legal services, the Tribe shall be responsible for their own counsel.

None of the services performed under this engagement agreement can be relied on to detect errors, fraud, or illegal acts that may exist. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

#### **Administration, Fees and Other**

Our professional fees for the indirect cost proposals services described in this letter are estimated at \$21,725 for the preparation of the 2019/2021/2022 indirect cost proposal. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the project. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Should travel be required and approved by the Tribe, travel time will be billed additionally at one-half of our standard hourly billing rates, and direct travel costs will be billed at actual cost, if travel is required.

We will require an initial retainer fee payment of \$4,000 due upon signing of this agreement. The retainer will be held and applied to the final invoice presented for the services REDW has been contracted to provide related to this engagement letter. During the time REDW is providing our services, our invoices for our services will be rendered periodically on open account as work progresses and are payable on presentation. Any amounts left after applying the retainer to our final billing will be promptly returned to the Tribe. Account balances outstanding over 30 days will be charged a late fee at the rate of 1 ½% per month. Account balances outstanding over 30 days may be subject to work cessation until payment is received.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also 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.

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If you agree with the terms of our engagement as described in this letter and Attachment A, please sign the letter in the space provided and return the letter to us. If you have any questions, please contact me at (602) 730-3610, or by e-mail [tfriend@redw.com](mailto:tfriend@redw.com). Thank you for the opportunity to continue to serve the Mashpee Wampanoag Tribe.

REDW<sub>LLC</sub>



Tom Friend, CPA  
Principal

REDW<sub>LLC</sub>



Lorin Saavedra  
Director of Operations  
Client Advisory & Accounting

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RESPONSE:

This letter correctly sets forth the understanding of:

**Mashpee Wampanoag Tribe**

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Printed Name

  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
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<sup>LLC</sup>, and its affiliates (collectively, “REDW” and sometimes we, us, our), will provide the professional and related services to Mashpee Wampanoag Tribe (“Client” sometimes you, your) 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.

#### USE OF OUTSIDE SERVICE PROVIDERS

We may from time to time depending on the circumstances, use third-party service providers in furnishing services to Client. We will remain ultimately responsible for the services furnished to Client, unless we and Client agree otherwise, and we will oversee and supervise the work of the third-party service providers to ensure that all such services are performed in accordance with this agreement. We may share confidential information about Client with these service providers, but if we do, we will use commercially reasonable steps to maintain the confidentiality and security of Client’s information. We maintain internal policies, procedures, and safeguards and include strict contractual confidentiality requirements with the service providers to protect the confidentiality of Client’s personal and other confidential information. In some cases, personnel

or third-party service providers located in other countries may participate in the services we provide to Client, and we may transfer information to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction, and may provide less or different protection than those of Client's home country, we require that all such personnel and third-party service providers agree to maintain the confidentiality of Client's information to a level equal to the higher of (i) the applicable privacy and confidentiality laws of their location or (ii) our contractual policies concerning any confidential information provided to them.

### **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 Client 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. Client shall promptly pay upon receipt of the invoice. Invoices for REDW's fees will be rendered periodically (typically monthly and/or upon completion of major milestones) on open account as work progresses and are payable on presentation. 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. Client 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.

### **CLIENT RESPONSIBILITIES**

With regard to each professional engagement by us, there are responsibilities of Client which enable us to properly provide the services requested by Client. 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 Client 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 Client's attorneys) will have some responsibilities in connection with the engagement. In such events the engagement letter will specify those responsibilities. Client shall ensure that the third-party responsibilities are timely completed.

To the extent that Client 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.

In the event that an unauthorized intrusion to our electronic data systems occurs that originates from a flaw in, or unauthorized intrusion of, Client's electronic data systems, or if REDW's personnel take any action based on instructions originating from Client's electronic communication systems which later proves to have been illegitimate due to an unauthorized intrusion of those systems or otherwise, then Client agrees to indemnify, defend and hold harmless REDW from any damages or expenses that REDW or Client may suffer or incur as a result of such actions.

## **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 Client 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 Client 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 Client of such action and cooperate with Client 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, Client agrees to compensate us for our time involved in responding to such subpoena(s).

## **DELIVERABLES**

The Client'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.

The technical and interpretive issues that REDW will address are many times not free from doubt. There may not be directly applicable judicial or government agency decisions on these issues, or even if there are, a court or government agency may decide to change a prior interpretation. Further, certain issues that have been decided are also very fact specific and even relatively minor differences in the underlying facts may lead to a different judicial or agency conclusion. Accordingly, you understand and agree that REDW will not be liable for its good faith interpretation of and recommendations regarding such issues.

## **ELECTRONIC COMMUNICATIONS**

The parties agree to the use of email 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 secured portals, share files, and/or a secure cloud-based document sharing site (collectively referred to as “secured systems”) to provide for the secure transfer of and access to information that we request from you in connection with our work (commonly referred to as PBC’s or Prepared By Client schedules), and you agree to comply with the terms and conditions of using such systems.

These secured systems allow us to more efficiently interact with you as we perform our work for you, and access to stored documents and data will be available to you and to us through these means. Documents and data that are delivered and stored through these secured systems are protected and reasonable steps are taken to ensure that your documents and data are safe but, as with any data storage and transfer, there are risks of breach. You are responsible for properly controlling access to and proper use of the secured systems by your personnel. In the event you do not consent to the use of the secured systems, you will need to notify us in writing and as a result, the cost of our services may increase and the length of time to complete our engagement may also increase.

We shall not be liable for any loss, damage, expense, inconvenience, or harm resulting from the loss, delay, interception, corruption, unauthorized access to or alteration of any electronic communication or electronically provided document 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 Client 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 Client as a result of inaccurate or incorrect information provided by Client or Client'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**

Mediation. Without waiver of any rights of sovereign immunity, or consent of jurisdiction, venue or choice of law as set forth herein, as a condition precedent to the bringing of any action against the other party to this agreement, the complaining party must first arrange for and allow the responding party to mediate any dispute through a neutral, third party mediation service. The parties will equally share the cost of such mediation and the place for such mediation and the time be allowed for such mediation shall be determined by the mediator. Only after good faith attempts at mediation have failed to resolve a dispute may the complaining party proceed to resolve such dispute pursuant to this Section of this Agreement.



Limited Sovereign Immunity Waiver and Consent to Jurisdiction. The Tribe will not consent to any suit, arbitration, mediation, legal process, enforcement proceeding or any dispute resolution method, except that the Tribe agrees to mediation as provided in this Section and expressly waives on a limited basis its sovereign immunity from suit as authorized in this Section, provided that:

- (a) The waiver is solely for the benefit of REDW on the limited basis a described in this Section;
- (b) The waiver is expressly limited to breach of contract for nonpayment of sum(s) due under this Agreement;
- (c) The suit shall be commenced in Tribal Courts (as defined below) within six (6) months after the occurrence of the facts that are the primary basis of the action, or within three (3) months after mediation or this Agreement is terminated;
- (d) The suit shall only be for collection of sum(s) due under this Agreement and to enforce and execute any order, judgment or ruling of the Tribal Courts (as defined below) resulting from such suit; and
- (e) Any order, judgment or ruling of the Tribal Courts (as defined below) related to a suit under (d) of this Section shall be enforceable only against the Tribe's unrestricted line item general funds designated for payment of sums due under this Agreement.

Subject to the foregoing limitations on the Tribe's waiver of sovereign immunity, the Tribe will agree to irrevocably and unconditionally submit, for itself and its designated property in Paragraph (e) immediately above, to the exclusive jurisdiction of the Mashpee Wampanoag Tribe District Court, and any Tribal appellate court from which any appeals therefrom are available (the "Tribal Courts") in any action or proceeding as described in Paragraph (b) and (d) immediately above, or for enforcement of any relief as described in Paragraph (e) immediately above. The Tribe will irrevocably and unconditionally agree that all claims in respect of any such suit shall be heard and determined in the Tribal Courts and such suit shall be governed by Mashpee Wampanoag Tribe procedural and substantive law. Each of the parties to this Agreement agrees that a final judgement in any such suit shall be enforced exclusively by the Tribal Courts.

The choice of law rules and any jurisdiction and the United Nations Convention on Contracts for the Sale of International goods will not apply.

#### **INDEMNITY**

Client agrees to indemnify and hold harmless REDW, 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 REDW arising out of or in connection with, REDW's performance of its duties under each engagement, except for those arising out of REDW's 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.

### **NON-SOLICITATION OF EMPLOYEES**

Client understands and agrees that REDW makes a substantial investment in attracting, training and retaining its personnel. Loss of personnel results in real and immediate costs to REDW. Client agrees that, unless specifically authorized in advance and in writing by the Managing Principal of REDW, Client will not, during the period of time employee is employed by REDW, and for a period of twelve (12) full calendar months after termination of the client's engagement with REDW for any reason, directly or indirectly solicit, encourage, or induce any employee of REDW to leave the employment of REDW. Client agrees that if at any time during the period of time employee is employed by REDW, and for a period of twelve (12) full calendar months after termination of the engagement with REDW, whether or not employee remains employed by REDW during the waiting period, Client or any other entity with which Client is affiliated, employs or otherwise engages an employee of REDW as an employee or independent contractor, Client will be deemed to have violated this restriction and agrees to pay REDW as liquidated damages an amount equal to the total Form W-2 compensation paid by REDW to the former employee during the three (3) full calendar months ending the month in which such former employee terminated his/her employment with REDW.

### **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 Client in the event that Client 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 Client 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.