

OGLALA LAKOTA COUNTY UNAPPROVED MINUTES OF DECEMBER 31, 2020

The Oglala Lakota Board of County Commissioners met in regular session on December 31, 2020. Present: Ramon Bear Runner (via phone), Art Hopkins, Anna Takes the Shield, Eugenio White Hawk, Wendell Yellow Bull and Sue Ganje, Auditor.

The Pledge of Allegiance was given, and the meeting called to order at 1:41 p.m. by Chairwoman Takes the Shield. The agenda was reviewed for conflicts. ALL MOTIONS WERE PASSED BY UNANIMOUS VOTES, UNLESS OTHERWISE STATED.

Motion made by Yellow Bull, seconded by White Hawk, to approve the agenda as written.

Motion made by Yellow Bull, seconded by White Hawk, to table minutes of November 6 and December 9, 2020.

Motion made by White Hawk, seconded by Yellow Bull, to approve the November Auditor's Account with the Treasurer as follows:

AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER

**TO THE HONORABLE BOARD OF OGLALA LAKOTA COUNTY
COMMISSIONERS:**

I hereby submit the following report of my examination of the cash and cash items in the hands of the County Treasurer of this County on this 30th day of November 2020.

Total Amt of Deposit in First Interstate Bank, HS:	<u>\$119,842.69</u>
Total Amount of Cash:	<u>\$3,657.98</u>
Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days:	<u>\$1,431.70</u>
MONEY MARKET SAVINGS:	
First Interstate-Hot Springs:	<u>\$2,326,749.67</u>
CERTIFICATES OF DEPOSIT:	
First Interstate-Hot Springs:	<u>\$201,651.53</u>
Black Hills Federal Credit Union:	<u>\$50,000.00</u>

Itemized list of all items, checks and drafts that have been in the Treasurer's possession over three days:

Sheriff Change Fund: \$200.00
Election Petty Cash: \$15.00
Treasurer Shortage:

RETURNED CHECKS:

Titus, Casey \$75.00 10/26/2020

TOTAL \$2,703,623.57

Dated This 30th Day of November 2020.

/s/ Sue Ganje, County Auditor of Oglala Lakota County

County Monies:	\$2,607,055.99
Held for other Entities:	\$57,168.12
Held in Trust:	\$39,399.46
TOTAL:	\$2,703,623.57

The Above Balance Reflects County Monies, Monies Held in Trust, and Monies Collected for and to be remitted to Other ENTITIES: SCHOOLS, TOWNS, AND STATE.

Motion made by White Hawk, seconded by Yellow Bull, to approve the following resolution:

**Appendix D4: Adopted Budget Levies & Resolution
ANNAL BUDGET FOR OGLALA LAKOTA COUNTY, SD
For the Year January 1, 2021 to December 31, 2021**

Tax Levy in COUNTY TAX LEVIES	Dollars	\$'s/1,000
WITHIN LIMITED LEVY:		
* General County Purposes (10-12-9)	307, 706.00	5.311
Library		
LIMITED LEVY (10-12-21) - SUB TOTAL		
OUTSIDE LIMITED LEVY:	307, 706.00	5.311
County Snow Removal Fund (34-5-2)		
County Road and Bridge (10-12-13)		
Courthouse, Jail, etc., Bldg. (7-25-1)		
Bond Interest Sinking (7-24-18)		
Ag Building (7-27-1)		

RESOLUTION

ADOPTION OF ANNUAL BUDGET FOR OGLALA LAKOTA County, South Dakota

Whereas, (7-21-5 thru 13), SDCL provides that the Board of County Commissioners shall each year prepare a Provisional Budget of all contemplated expenditures and revenues of the County and all its institutions and agencies for such fiscal year and,
Whereas, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and
Whereas, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget and all changes, elimination's and additions have been made thereto.

NOW THEREFORE BE IT RESOLVED, That such provisional budget as amended and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE ANNUAL BUDGET OF THE APPROPRIATION AND EXPENDITURES FOR OGLALA LAKOTA County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2021 and ending December 31, 2021 and the same is hereby approved and adopted by the

UNLIMITED LEVY - SUB TOTAL	307,706.00	5.311
LIMITED AND UNLIMITED LEVY - SUB-TOTAL		
OTHER SPECIAL LEVIES		
Secondary Road (Unorg. PT-76) (31-12-27)		
Fire Protection (34-31-3)	5,842.00	0.100
TOTAL TAXES LEVIED BY COUNTY	313,548.00	5.411

Board of County Commissioners of Oglala Lakota County, South Dakota, this 9th day of September, 2020. The Annual Budget so adopted is available for public inspection during normal business hours at the office of the county auditor Fall River, County, South Dakota. The accompanying taxes are levied by Oglala Lakota County for the year January 1, 2021 through December 31, 2021.

BOARD OF COUNTY COMMISSIONERS OF Oglala Lakota, South Dakota

/s/Anna Takes the Shield Chairwoman

/s/Wendell Yellow Bull Commissioner

/s/Eugenio White Hawk Commissioner

/s/Ramon Bear Runner Commissioner

/s/Arthur Hopkins Commissioner

Attest /s/ Sue Ganje County Auditor

* These Amounts include the 25% to be distributed to cities.

As of 09/09/2020 these levies have not been approved by the Department of Revenue

Motion made by Yellow Bull, seconded by White Hawk, to approve the monthly VSO reports for October and November 2020.

Motion made by Yellow Bull, seconded by White Hawk, to approve the contract for housing of prisoners and detainees in the Pennington County Jail, \$85.00/day. More discussion will be held at the next meeting for other possible options.

Fuel quotes were presented as follows:

12/21/2020 Fuel Quotes	450 Gal Unl	1,600 Gal Ruby	400 Gal Propane
Westco	\$1.945/gallon	\$1.819/gallon	\$1.299/gallon
Nelson's	No Bid	No Bid	No Bid
Pine Ridge Oil	No Bid	No Bid	No Bid
Lakota Plains	No Bid	No Bid	No Bid

Motion made by White Hawk, seconded by Yellow Bull, to approve the November 10 through December 14, 2020 sheriff fuel transfer to reimburse the highway for 226.6 gallons of fuel at \$1.945 per gallon, for a total of \$440.74; and to accept the low and only bid from Westco at \$1.967 per gallon for 450 gallons of unleaded gas for a total amount of \$885.15, \$2.099 per gallon for 1,600 gallons of Ruby diesel, for a total of \$3,358.40 and \$1.449 per gallon for 400 gallons of propane, for a total of \$579.60.

Motion made by Yellow Bull, seconded by White Hawk, to approve the following resolution:

**OGLALA LAKOTA COUNTY RESOLUTION #2020-11
Supplemental Budget 2020, #2**

WHEREAS, SDCL 7-21-22 provides that the Board of County Commissioners may adopt a supplemental budget, and whereas, as due and legal notice has been given, the following Supplements to expenditures and revenues for December 31, 2020 be approved as follows: General Fund: Election Supplies 10100X4260120, \$6,964.46; COVID-19 10100X4260222, \$69.01; Cares Act 10100R3310400, \$46,704.47; HAVA Reimbursement 10100R3310120, \$13,928.24; HAVA Cares Act 10100R3310220, \$10,207.09; Surface Transportation 20100R3340200, \$38,535.28 Means of finance to be cash and cash for revenues received, and

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners to adopt a Supplemental Budget #2 for 2020 and cash transfer from the General fund to Emergency Management (22600R3710000) in the amount of \$7,520.00

Dated at Fall River County, South Dakota this 31st day of December 2020.

/s/Anna Takes the Shield

Oglala Lakota County Board of Commissioners

ATTEST:

/s/Sue Ganje

Fall River County Auditor's Office

Motion made by Yellow Bull, seconded by White Hawk, to table the estimated year end general fund cash analysis.

Discussion was held on the Cares Act, with the board questioning if the extension was for additional purchases, or to extend the time to submit invoices for reimbursement.

Motion made by Yellow Bull, seconded by White Hawk, to approve the 2021 Oglala Lakota and Fall River County Contract. With Hopkins voting no, all others voting yes, motion carries.

Discussion was held on starting the process to change the home rule charter to allow Oglala Lakota County to elect their own State's Attorney.

The board presented a proclamation of appreciation to outgoing State's Attorney Brian Ahrendt and designated December 31, 2020 Brian Ahrendt day.

Motion made by Yellow Bull, seconded by White Hawk, to approve the bills as follows:

GENERAL FUND

AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$54.04
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$125.14

CENTURY BUSINESS	COPIER LEASE/METER	\$35.09
TAKES THE SHIELD, ANNA	MILEAGE	\$53.76
EFTPS	PAYROLL TAXES	\$3,118.96
FALL RIVER CO. SHERIFF	INMATE HOUSING	\$2,125.00
FARRELL, FARRELL & GINSBACH	CAAF	\$1,481.29
CARDMEMBER SERVICE	CARDMEMBER SERVICES	\$956.29
GOLDEN WEST	LOCAL PHONE/EMAIL/LONG DISTANCE	\$197.00
HOPKINS, ARTHUR L	MILEAGE	\$95.76
LAKOTA TIMES	PUBLICATION	\$2,457.50
MARTINEZ, AUDREY	CORNER MILEAGE	\$89.04
MASTEL, BRUCE	WEB HOST/UPDATE/SERVER	\$35.00
MCLEOD'S OFFICE SUPPLY	SUPPLY	\$110.29
MICROFILM IMAGING SYSTEMS	SCANNING EQUIP LEASE	\$17.50
QUADIENT FINANCE USA, INC	POSTAGE	\$415.65
PRAIRIE STORAGE CONTAINER	STORAGE CONTAINER	\$3,775.00
QUILL CORPORATION	SUPPLIES	\$162.46
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$1,297.64
WHITE HAWK, EUGENIO	MILEAGE	\$75.60
YELLOW BULL, WENDELL	MILEAGE	\$53.76
COMMISSIONER	DECEMBER SALARIES	\$1,100.00
AUDITOR'S OFFICE	DECEMBER SALARIES	\$1,389.58
TREASURER'S OFFICE	DECEMBER SALARIES	\$1,389.58
STATE'S ATTORNEY'S OFFICE	DECEMBER SALARIES	\$2,583.33
REGISTER OF DEEDS OFFICE	DECEMBER SALARIES	\$1,389.58
VETERAN'S SERVICE OFFICE	DECEMBER SALARIES	\$1,291.67
SHERIFF	DECEMBER SALARIES	\$6,238.44
CORONER	DECEMBER SALARIES	\$1,625.00
	TOTAL FOR GENERAL FUND	\$33,738.95
COUNTY ROAD & BRIDGE		
AT&T MOBILITY	WIRELESS PHONE SHERIFF	\$64.51
BEAM INSURANCE ADMIN. LLC	DENTAL/VISION PLANS	\$340.10
BLUE CROSS/BLUE SHIELD	HEALTH INSURANCE PREMIUM	\$1,876.98
EFTPS	PAYROLL TAXES	\$2,735.86
CARDMEMBER SERVICE	CARDMEMBER SERVICES	\$21.30
GENERAL STORE	SUPPLIES	\$119.16
GREAT PLAINS COMMUNICATION	LOCAL PHONE & INTERNET	\$182.60
LAKOTA TIMES	PUBLICATION	\$63.00
MARTIN AUTO PARTS	PARTS/SUPPLY	\$85.99
MCI COMM SERVICE	LONG DISTANCE PHONE	\$49.70
MENARD'S	SUPPLY	\$126.97
PRAIRIE STORAGE CONTAINER	STORAGE CONTAINER	\$3,775.00
SD STATE RETIREMENT	SDRS CONTRIBUTIONS	\$1,150.36
WARNE CHEMICAL & EQUIP.CO	SUPPLY	\$1,020.00

WESTCO	FUEL/UTILITIES	\$4,727.70
HIGHWAY DEPARTMENT	NOVEMBER SALARIES	\$12,132.27
HIGHWAY DEPARTMENT	OVERTIME	\$82.95
	TOTAL FOR COUNTY ROAD & BRIDGE	\$28,554.45
M & P RELIEF		
MICROFILM IMAGING SYSTEMS	SCANNING EQUIP LEASE	\$165.00
	TOTAL FOR M & P RELIEF	\$165.00
	TOTAL PAID BETWEEN 12/10/20 AND 12/31/20	\$62,458.40

No public comment was heard. Motion made by Yellow Bull, seconded by White Hawk, to adjourn at 2:35 p.m.

/s/Anna Takes the Shield
 Anna Takes the Shield, Chairwoman
 Board of Oglala Lakota County Commissioners

ATTEST:
/s/ Sue Ganje
 Sue Ganje, Oglala Lakota County Auditor

OGLALA LAKOTA COUNTY APPROVED MINUTES OF JANUARY 13, 2021

The Oglala Lakota Board of County Commissioners met in regular session on January 13, 2021. Present: Ramon Bear Runner, Art Hopkins, Anna Takes the Shield (DuBray), Eugenio White Hawk, Wendell Yellow Bull and Sue Ganje, Auditor.

Oaths of office were taken by Yellow Bull and Takes the Shield (DuBray). The meeting called to order at 1:37 p.m. by Chairwoman Takes the Shield (DuBray). The agenda was reviewed for conflicts. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

Motion made by Yellow Bull, seconded by White Hawk, to approve the agenda as written. The meeting was turned over to the auditor to ask for nominations for the Chair's position.

The auditor asked for nominations for the Chairman. Motion made by Yellow Bull, seconded by White Hawk, to waive nominations and continue with the 2020 chairwoman Takes the Shield and vice-chairman White Hawk. The meeting was turned back over to the chair.

Motion made by Yellow Bull, seconded by White Hawk, to designate the bulletin boards for legal notices in Hot Springs, Pine Ridge and Kyle.

Motion made by Yellow Bull, seconded by White Hawk, to approve the Chattel Mortgage Sales locations in Hot Springs, Pine Ridge and Kyle.

Motion made by Yellow Bull, seconded by White Hawk, to approve the First Interstate Bank and the Black Hills Federal Credit Union as the official banks for the county in 2021.

Motion made by Yellow Bull, seconded by Hopkins, to set the indigent burial rate at \$1,000.00 in 2021.

Motion made by Yellow Bull, seconded by Bear Runner, to approve the prisoner housing in Fall River County at \$85.00 per day and Meade County at \$65.00 per day in 2021.

Motion made by Bear Runner, seconded by White Hawk, to allow Yellow Bull and Hopkins to attend an Oglala Sioux Tribe, Law and Order committee meeting to discuss housing of county prisoners in the OST Department of Corrections system.

Motion made by Bear Runner, seconded by Yellow Bull, to not rehire any employee for a period of one year, if that employee has resigned and withdrawn their retirement funds, unless authorized by the commission.

Motion made by Bear Runner, seconded by Yellow Bull, to meet the second Wednesday of every month, at 1:00 p.m.

Motion made by Yellow Bull, seconded by Bear Runner, to approve travel of the county commissioners and officials to attend Black Hills Association meetings, and other same day travel,

and to require travel approval when an over-night stay is required.

Motion made by Bear Runner, seconded by Yellow Bull, to approve the following resolution:

OGLALA LAKOTA COUNTY RESOLUTION #2021-01

WHEREAS, the Division of Purchasing and Printing of the State of South Dakota has competitively bid state contracts for the purchase of necessary supplies, equipment and materials for state and local governments, and

WHEREAS, the Oglala Lakota County Board of Commissioners is authorized to purchase necessary supplies, equipment and materials for its use, and

NOW THEREFORE, BE IT RESOLVED, that the Board of Oglala Lakota County Commissioners enter into an agreement with the Division of Purchasing and Printing of the State of South Dakota to purchase equipment, supplies and materials.

Dated this 13th day of January, 2021.

ATTEST:

/s/Sue Ganje

Oglala Lakota County Auditor

/s/Anna Takes the Shield (DuBray), Chairwoman
Oglala Lakota County Board of Commissioners

Motion made by Bear Runner, seconded by White Hawk, to approve wages and salaries for 2021 as follows, without commissioner wages:

OGLALA LAKOTA COUNTY PAYROLL 2021

Russell, Lance	State's Attorney	\$25,000.00	per year
Arredondo, Jerlene	Veteran's Service Officer	\$15,500.00	per year
Bettelyoun, Lynx	Hwy Superintendent	\$45,907.89	per year
Bear Runner, Ramon	Commissioner	\$200.00 a month plus \$25.00	per attended meeting
Boche, Carol	State's Attorney's Office	\$3,000.00	per year
Bush, Karen	Hwy Secretary	\$15.05	per hour
Davis, William	Sheriff's Deputy	\$10.00	per hour
Engebretson, Melody	Registrar of Deeds	\$17,175.25	per year
Ganje, Sue	Auditor	\$17,175.25	per year
Hayes, Susie	Director of Equalization	\$10,300.00	per year
Herman, Robert	Sheriff	\$48,126.75	per year
Hopkins, Artthur	Commissioner	\$200.00 a month plus \$25.00	per attended meeting
Jenniges, Edie	State's Attorney's Office	\$3,000.00	per year
Martinez, Audrey	Coroner	\$125.00	per call
Merdanian, Anthony	Hwy Department	\$15.76	per hour

Merdanian, Logan	Hwy Department	\$14.42 per hour
Pullen, Teresa	Treasurer	\$17,175.25 per year
Takes The Shield, Anna	Commissioner	\$200.00 a month plus \$25.00 per attended meeting
White Face, David	Hwy Department	\$18.54 per hour
White Hawk, Eugenio	Commissioner	\$200.00 a month plus \$25.00 per attended meeting
Yellowbull, Wendell	Commissioner	\$200.00 a month plus \$25.00 per attended meeting

Motion made by Yellow Bull, seconded by White Hawk, to approve salaries of \$150.00 per month, plus \$25.00 per attended meeting.

Motion made by Bear Runner, seconded by White Hawk, to table appointing a commissioner to the weed board at the next meeting.

Motion made by Yellow Bull, seconded by Bear Runner, to set the private road work hearing for February 10, 2021 meeting as per SDCL 31-11-41 through 31-11-45.

Motion made by Yellow Bull, seconded by Hopkins, to approve the following resolution:

OGLALA LAKOTA COUNTY RESOLUTION #2021-02

WHEREAS, pursuant to SDCL 12-15-11, the Board of County Commissioners at their first meeting shall set a fee for Election Board and the mileage rate;

NOW THEREFORE BE IT RESOLVED, that the Oglala Lakota County Board of Commissioners have set the fee for attendance of Election School at \$25.00; and

ALL ELECTION BOARDS WILL RECEIVE A FLAT FEE OF \$130.00; SUPERINTENDENTS OF EACH PRECINCT A FEE OF \$135.00; RESOLUTION AND ABSENTEE BOARDS WILL BE SET AT \$9.45 PER HOUR, and

ALL PROVISIONAL BOARDS WILL BE SET AT A \$20.00 FLAT FEE, and

BE IT FURTHER RESOLVED, that the Oglala Lakota County Commissioners set the mileage rate at \$.42 per mile for the transporting of ballots and ballot boxes by the precinct superintendent.

Dated this 13th day of January, 2021.

ATTEST:

/s/Sue Ganje

Oglala Lakota County Auditor

/s/Anna Takes the Shield (DuBray) Chair

Oglala Lakota County Board of Commissioners

Motion made by Yellow Bull, seconded by White Hawk, to approve the following resolution:

OGLALA LAKOTA COUNTY RESOLUTION #2021-03

WHEREAS, SDCL 12-14-1 allows for the establishment of polling locations in each County; and NOW THEREFORE, BE IT RESOLVED, that the Oglala Lakota County 2021 polling places be established as follows:

COUNTY COMMISSIONER DISTRICT 1

PORCUPINE PRECINCT – Christ The King Parish, Bill Pauly Hall, Porcupine, SD

COUNTY COMMISSIONER DISTRICT 2

OGLALA PRECINCT- Brother Renee Hall, Oglala, SD
MANDERSON PRECINCT- St. Agnes Church Hall, Manderson, SD

COUNTY COMMISSIONER DISTRICT 3

CUNY TABLE PRECINCT- Red Shirt School, Red Shirt, SD
KYLE PRECINCT- Little Wound School, Kyle, SD
ROCKYFORD PRECINCT- Singing Horse Trading Post, 7 mi. N. of Manderson, SD

COUNTY COMMISSIONER DISTRICT 4

PINE RIDGE PRECINCT 3- Prue Ecoffey Gymnasium/Elementary School, Pine Ridge SD

COUNTY COMMISSIONER DISTRICT 5

PINE RIDGE PRECINCT 1- Prue Ecoffey Gymnasium/Elementary School, Pine Ridge SD

BATESLAND PRECINCT- Oglala Lakota County School, Bill Conquering Bear Gymnasium Batesland, SD

Dated this 13th day of January, 2021.

ATTEST:

/s/Sue Ganje

Oglala Lakota County Auditor

/s/Anna Takes the Shield (DuBray), Chair
Oglala Lakota County Board of Commissioners

Motion made by White Hawk, seconded by Hopkins, to approve the school choice week proclamation as follows:

Oglala Lakota County School Choice Week

WHEREAS all children in Oglala Lakota County should have access to the highest-quality education possible; and,

WHEREAS Oglala Lakota County recognizes the important role that an effective education plays in preparing all students in Oglala Lakota County to be successful adults; and,

WHEREAS quality education is critically important to the economic vitality of Oglala Lakota County; and,

WHEREAS Oglala Lakota County is home to a multitude of high quality public and nonpublic schools from which parents can choose for their children, in addition to families who educate their children in the home; and

WHEREAS, educational variety not only helps to diversify our economy, but also enhances the vibrancy of our community; and,

WHEREAS Oglala Lakota County has many high-quality teaching professionals in all types of school settings who are committed to educating our children; and,

WHEREAS, School Choice Week is celebrated across the country by millions of students, parents, educators, schools and organizations to raise awareness of the need for effective educational options;

NOW, THEREFORE, I, Anna Takes the Shield do hereby recognize January 24 – 30, 2021 as Oglala Lakota County School Choice Week, and I call this observance to the attention of all of our citizens.

Motion made by Bear Runner, seconded by Yellow Bull, to approve the November 6 and December 9, 2020 minutes. The December 31, 2020 were unavailable.

Motion made Yellow Bull, seconded by Bear Runner to approve the auditor’s account with the treasurer as follows:

AUDITOR’S ACCOUNT WITH THE COUNTY TREASURER

TO THE HONORABLE BOARD OF OGLALA LAKOTA COUNTY COMMISSIONERS:

I hereby submit the following report of my examination of the cash and cash items in the hands of the County Treasurer of this County on this 31st day of December 2020.

Total Amt of Deposit in First Interstate Bank, HS:	<u>\$181,450.31</u>
Total Amount of Cash:	<u>\$1,172.25</u>
Total Amount of Checks in Treasurer's	

Possession Not Exceeding Three Days: \$12,671.48

MONEY MARKET SAVINGS:

First Interstate - Hot Springs: \$2,261,114.24

CERTIFICATES OF DEPOSIT:

First Interstate - Hot Springs: \$201,651.53

Black Hills Federal Credit Union: \$50,000.00

Itemized list of all items, checks and drafts that have been in the Treasurer's possession over three days:

Sheriff Change Fund: \$200.00

Election Petty Cash: \$15.00

Treasurer Shortage:

RETURNED CHECKS:

Titus, Casey \$75.00 10/26/2020

TOTAL \$2,708,349.81

Dated this 31st day of December 2020.

/s/Sue Ganje

Sue Ganje, County Auditor of Oglala Lakota County

County Monies: \$2,629,934.50

Held for other Entities: \$33,167.22

Held in Trust: \$45,248.09

TOTAL: \$2,708,349.81

The Above Balance Reflects County Monies, Monies Held in Trust, and Monies Collected for and to be remitted to Other ENTITIES: SCHOOLS, TOWNS, AND STATE.

Motion made by Bear Runner, seconded by White Hawk, to appoint the Lakota Times as the legal newspaper for 2021.

Lynx Bettelyoun, Highway Superintendent, met with the board. Motion made by Yellow Bull, seconded by Bear Runner, to approve the rate of \$78 per hour for 2021 private road work.

Motion made by Yellow Bull, seconded by White Hawk, to approve the advertisement for bids for the Oglala Lakota County Road 7 Aggregate Resurfacing Project – Phase 1.

Motion made by Yellow Bull, seconded by Hopkins, to approve re-classification of Logan Merdanian as full time, \$14.42 per hour, effective January 18, 2021.

Discussion was held on CPR and MSHA training, with Hopkins advising Bettelyoun to advise the OST Public Safety of the February training in Hot Springs.

Bettelyoun updated the board about reshaping and installing a 36" x 40' culvert on County Road 7; blading on County Roads 16A, 2 and 4 and snow removal on all roads. The highway department also hauled and spread 390 tons of gravel on County Road 2; 330 tons on County Road 7; 120 tons on County Road 4 and 570 tons on County Road 11.

Teresa Pullen, Treasurer, met with the board. Motion made by Yellow Bull, seconded by Bear Runner, to approve First Interstate Bank as a new credit card issuer for the county.

Motion made by Yellow Bull, seconded by Bear Runner, to approve the quote by Software Services, Inc. for analyzation of Trust funds (Partial tax, Payment Plans and Tax Certificate Redemptions) in the amount of \$1,120.00.

Discussion was held on the Oglala Lakota/Fall River contract, and of future plans for having a courthouse in Oglala Lakota County, with the election of their own officials.

Motion made by Yellow Bull, seconded by White Hawk to not renew the employment with David Tally Plume (deputy sheriff) as the appointment term has ended.

Takes the Shield (DuBray) turned the meeting over to the vice-chairman at 2:30 p.m. and left the meeting.

Joe Herman, Sheriff, met with the board (via phone) to continue the discussion of housing Oglala Lakota prisoners in the OST - Department of Corrections system, noting that the bond money issue has not been resolved. Discussion was also held on recent cases and paper service. Herman is also in support of a constable if the commissioners want to hire someone for that.

Motion made by Yellow Bull, seconded by Hopkins to accept the monthly sheriff report.

Sue Ganje, Auditor, met with the board to discuss the December 31, 2020 cash surplus and review for possible changes. Motion made by Yellow Bull, seconded by Bear Runner, to designate within the general fund an amount of \$29,000.00 for a future county building.

The board received training on their new Amazon Fire 7 10" tablets.

Lance Russell, State's Attorney, met with the board to review the contract between the counties while explaining the need for an amendment. Motion made by Yellow Bull, seconded by Bear Runner to approve the amended 2021 Oglala Lakota/Fall River contract.

Motion made by Yellow Bull, seconded by Hopkins, to approve the bills, as follows:

GENERAL FUND

AT&T TELECONFERENCE	TELECONFERENCE	\$51.56
BEAR RUNNER, RAMON	MILEAGE	\$53.76
CENTURY BUSINESS	COPIER LEASE/METER	\$43.02
DATASPEC INC	2021 ANNUAL FEE	\$449.00
TAKES THE SHIELD, ANNA	MILEAGE	\$53.76
GOLDEN WEST	LOCAL PHONE/EMAIL/LONG DISTANCE	\$345.69
HOPKINS, ARTHUR L	MILEAGE	\$95.76
MASTEL, BRUCE	WEB HOST/UPDATE/SERVER	\$35.00
MICROFILM IMAGING SYSTEMS	SCANNING EQUIPMENT LEASE	\$17.50
QUADIENT FINANCE USA, INC	POSTAGE	\$228.05
OGLALA SIOUX TRIBE	MONTH RENT FOR VETERAN SERVICE OFFICER	\$100.00
PENNINGTON COUNTY JAIL	INMATE HOUSING	\$255.00
QUILL CORPORATION	SUPPLIES	\$44.24
RELIANCE STANDARD	LIFE INSURANCE	\$59.00
SD SHERIFF'S ASSOCIATION	2021 DUES	\$907.58
WHITE HAWK, EUGENIO	MILEAGE	\$75.60
YELLOW BULL, WENDELL	MILEAGE	\$53.76
	TOTAL FOR GENERAL FUND	\$2,868.28
COUNTY ROAD & BRIDGE		
BLUE CROSS/BLUE SHIELD	HEALTH INSURANCE PREMIUM	\$1,876.98
CULLIGAN	UTILITY	\$18.00
GENERAL STORE	SUPPLIES	\$70.95
LACREEK ELECTRIC ASSOC	UTILITY/ELECTRIC	\$557.35
MARTIN AUTO PARTS	PARTS/SUPPLY	\$86.74
RELIANCE STANDARD	LIFE INSUARNCE	\$106.50
STANDING BEAR, WILMA	REFUND	\$196.00
	TOTAL FOR COUNTY ROAD & BRIDGE	\$2,912.52
	TOTAL PAID BETWEEN 12/9/20 AND 12/31/20	\$5,780.80

No public comment was given. Motion made by Yellow Bull, seconded by Hopkins, to adjourn at 4:10 p.m.

/s/ Anna Takes The Shield (DuBray)
Anna Takes The Shield (DuBray, Chairwoman
Board of Oglala Lakota County Commissioners


ATTEST:
/s/ Sue Ganje
Sue Ganje, Oglala Lakota County Auditor

AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER

TO THE HONORABLE BOARD OF OGLALA LAKOTA COUNTY COMMISSIONERS:
 I hereby submit the following report of my examination of the cash and cash items in
 the hands of the County Treasurer of this County on this 31st day of January 2021.

Total Amount of Deposit in First Interstate Bank, HS:	\$	97,470.24
Total Amount of Cash:	\$	1,477.07
Total Amount of Checks in Treasurer's Possession Not Exceeding Three Days:	\$	2,264.30
MONEY MARKET SAVINGS:		
First Interstate, HS:	\$	2,375,100.14
CERTIFICATES OF DEPOSIT:		
First Interstate, HS:	\$	201,651.53
Black Hills Federal Credit Union, HS:	\$	50,000.00
Itemized list of all items, checks and drafts that have been in the Treasurer's possession over three days:		
Sheriff Change Fund:	\$	200.00
Election Petty Cash:	\$	15.00
RETURNED CHECKS:		
Titus, Casey	10/26/2020	\$ 75.00
TOTAL		\$ 2,728,253.28

Dated This 31st Day of January 2021.



 Sue Ganje, County Auditor of Oglala Lakota County

Jeresa Pullen

County Monies	\$	2,650,218.62
Held for other Entities	\$	36,526.05
Held in Trust	\$	41,508.61
TOTAL	\$	2,728,253.28

The Above Balance Reflects County Monies, Monies Held in Trust, and
 Monies Collected for and to be remitted to Other ENTITIES: SCHOOLS, TOWNS, AND STATE.

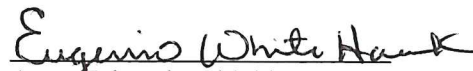
OGLALA LAKOTA COUNTY RESOLUTION #2020-10
Supplement Hearing 2020 #1
Contingency Transfers 20 #2

WHEREAS, SDCL 7-21-22 provides that the Board of County Commissioners may adopt a supplemental budget, and whereas, as due and legal notice has been given, the following Supplements to revenues and expenditures for December 09, 2020 be approved as follows: Cares Act 10100R3310400, \$249.99; Sale of County Property 10100R3640100, \$1,050.00; FEMA Grant 20100R3310200, \$37,619.03; State FEMA Grant 20100R3340100, \$5,015.87; 2019 State Fire Payment 21100R3350900, \$30,770.95; Homeland Security 10100X4272211, \$49,840.68; Election Supplies 10100X4260120, \$4,045.57; GIS Salary 10100X4110170, \$100.00; COVID 19 10100X4260222, \$758.00. Means of finance to be cash for revenues and expenditures received, and

WHEREAS, SDCL 7-21-32.2 provides that the Board of County Commissioners may adopt a transfer appropriation from the contingency budget to other appropriations, which are insufficient, a contingency transfer shall be approved and adopted to the following Departments: Auditor Salary 10100X4110141, \$6,900.00; Auditor Fica 10100X4120141, \$526.00; Auditor Retirement 10100X4130141, \$1,411.00; Treasurer Salary 10100X4110142, \$6,900.00; Treasurer Fica 10100X4120142, \$526.00; Treasurer Retirement 10100X4130142, \$1,411.00; ROD Salary 10100X4110163, \$1,500.00; ROD Fica 10100X4120163, \$133.00; ROD Retirement 10100X4130163, \$60.00; Election Salary 10100X4110120, \$1,109.28; Election Rent 10100X4240120, \$1,834.21; Election Travel 10100X4270120, \$1,360.20; Election Supplies 10100X4260120, \$1,298.90; Jury Postage 10100X4261130, \$134.70; COVID 19 10100X4260222, \$3,272.68; Homeland Security 10100X4272211 \$8,486.92

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners to adopt the Supplement Hearing #1 and Contingency Transfer #2 for 2020.

Dated at Fall River County, South Dakota this 9th day of December 2020.



Anna Takes the Shield

Oglala Lakota County Board of Commissioners

ATTEST:



Sue Ganje

Fall River County Auditor's Office

*Approved
12/9/20*

OGLALA LAKOTA COUNTY SUPPLEMENT #1
REVENUE and EXPENDITURE SUPPLEMENTS

December 9, 2020

MR#	DATE	AMOUNT	ACCOUNT TO		ACCOUNT	GRANT Y-N	Description
			SUPPLEMENT	SUPPLEMENT			
	5/5/2020	\$ 30,770.95	State Fire Payment		21100R3350900	Y	2019 Fire Payment
19098	8/28/2020	\$ 249.99	Cares Act		10100R3310400	Y	Covid Cares Act
19085	8/14/2020	\$ 1,050.00	Sale of Co Property		10100R3640100	N	Sale of Sheriff Tahoe
19121	9/11/2020	\$ 37,619.03	FEMA Grant		20100R3310200	Y	FEMA Reimb
19121	9/11/2020	\$ 5,015.87	State FEMA Grant		20100R3340100	Y	FEMA Reimb
	12/9/2020	\$ 49,840.68	Homeland Security		10100X4272211	Y	Homeland Security
	12/9/2020	\$ 4,045.57	Election Supplies		10100X4260120	N	
	12/9/2020	\$ 100.00	GIS Salary		10100X4110170	N	GIS Work Done
	12/9/2020	\$ 758.00	COVID 19		10100X4260222	Y	COVID 19
		\$ 129,450.09					

OGLALA LAKOTA COUNTY CONTINGENCY TRANSFER #2

DATE	AMOUNT	ACCOUNT TO		ACCOUNT	GRANT Y-N	Description
		TRANSFER	TRANSFER			
12/9/2020	\$ 6,900.00	10100X4110141	Aud Salary		N	Didn't budget raises
12/9/2020	\$ 526.00	10100X4120141	Aud Fica		N	Didn't budget raises
12/9/2020	\$ 1,411.00	10100X4130141	Aud Retire		N	Didn't budget raises
12/9/2020	\$ 6,900.00	10100X4110142	Treas Salary		N	Didn't budget raises
12/9/2020	\$ 526.00	10100X4120142	Treas Fica		N	Didn't budget raises
12/9/2020	\$ 1,411.00	10100X4130142	Treas Retire		N	Didn't budget raises
12/9/2020	\$ 1,500.00	10100X4110163	ROD Salary		N	Didn't budget raises
12/9/2020	\$ 133.00	10100X4120163	ROD Fica		N	Didn't budget raises
12/9/2020	\$ 60.00	10100X4130163	ROD Retire		N	Didn't budget raises
12/9/2020	\$ 1,109.28	10100X4110120	Elect Salary		N	
12/9/2020	\$ 1,834.21	10100X4240120	Elect Rent		N	
12/9/2020	\$ 1,360.20	10100X4270120	Elect Travel		N	
12/9/2020	\$ 1,298.90	10100X4260120	Elect Supplies		N	
12/9/2020	\$ 134.70	10100X4261130	Jury Postage		N	
12/9/2020	\$ 3,272.68	10100X4260222	COVID 19		N	COVID 19
	\$ 8,486.92	10100X4272211	Homeland Security		Y	Homeland Security
	\$ 36,863.89					

2021 Spring Workshop

Wednesday, March 17, 2021

Thursday, March 18, 2021

Pierre Ramkota

REGISTRATION FEE:

County Commissioners

Two Day Registration \$110.00

Start time – 8:30 AM Wednesday

Please note this registration form is for County Commissioners

_____ County

NAME

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

Return with prepayment by **Friday, March 5, 2021:**
(No refund after this date)

SDACC
211 E Prospect Ave
Pierre, SD 57501

Room blocks have been made at the following hotels:
(Blocks under "SD Counties" and will be released on February 12th, 2021)

Ramkota Hotel – 224-6877 - \$105.99

Quality Inn – 410 W Sioux Ave - 224-0377 - \$66.60

Country Inn & Suites – 110 E Sioux Ave– 224-5951 - \$66.60

SDACC Agenda

Wednesday, March 17, 2021

- 8:30 – 9:30 a.m. **Get to Know Your Association**
Bob Wilcox, Executive Director
Kris Jacobsen, Deputy Director
SDACC Board of Directors
- 9:30 – 10:00 a.m. **Break**
- 10:00 – 10:45 a.m. **Compliance and Other Matters**
Rod Fortin, Legislative Audit
- 11:00 – 11:45 a.m. **Basics of Road and Bridge**
Greg Vavra, SD LTAP
- 12:00 – 1:00 p.m. **Lunch – Rooms AFG**
- 1:00 – 1:45 p.m. **Emergency Relief (ER) Reimbursement Update**
Local Federal Bridge Replacement Program – Additional 2021 federal funding
Tammy Williams, SD DOT LGA
Doug Kinniburgh, SD DOT LGA
- 2:00 - 2:45 p.m. **Title**
Toby Morris, Colliers
- 2:45 - 3:00 p.m. **Break**
- 3:15 - 4:00 p.m. **Rural Housing & Development**
Jim Schmidt, Sioux Empire Housing
- 4:15 – 5:00 p.m. TBD
- 5:00 p.m. **Social -**

Thursday, March 18, 2021

- 8:00 – 8:45 a.m. **Ten Principles of Parliamentary Procedure**
Reed Holwegner, SD Legislative Research Council
- 9:00 – 9:45 a.m. **Highway 101**
Greg Vavra, SD LTAP
- 9:45 – 10:15 a.m. **Break**
- 10:15 – 11:00 a.m. **Code of Ethics**
David Pfeifle, SDPAA
- 11:15 – 12:00 noon TBD
- 12:00 – 1:00 p.m. **Lunch – Rooms AFG**
- 1:15 – 2:00 p.m. **SDML WC / SDPAA**
Brad Wilson, Insurance Benefits
Lynn Bren, SDPAA
- 2:15 – 3:00 p.m. TBD

December 2020

**Oglala Lakota County
VSO Monthly Activity Report**

Appointments 10

Walk-ins 6

Deaths

Tribal members 5

Non-tribal members _____

Veterans Administration

New claims 2

Existing claims 4

New medical enrollment 1

DD214 2

Office visits/other 18

SD State Benefits

State home _____

Veteran/Active Duty Bonus _____

Headstone _____

Other _____

Tribal

Tribal Veterans Flag _____

Funerals/Roll Call _____

Headstone set-up _____

Meetings _____

Other _____

Public Outreach

Social media X

Radio station _____

Other _____

Other attended STDA Winter Mini-Conference via Zoom 12-15-20
met with State Field Officer W. Huffman 12-3-20

VSO Name J. McDonald

ADVERTISEMENT FOR BIDS
OGLALA LAKOTA COUNTY
COUNTY ROAD 7 AGGREGATE RESURFACING PROJECT – PHASE I

General Notice

OGLALA LAKOTA COUNTY (Owner) is requesting Bids for the construction of the following Project:

COUNTY ROAD 7 AGGREGATE RESURFACING PROJECT – PHASE I
BAI PROJECT NO. 23166.00

Bids for the construction of the Project will be received at the **Fall River County Courthouse Auditors Office located at 906 N River St, Hot Springs, SD 57747 until February 10, 2021 at 1:00 PM local time.** At that time the Bids received will be publicly opened and read. Submittal of the Bid shall be in accordance with Article 14 of the Instructions to Bidders.

The Project includes the following Work:

- Production and Stockpiling of 34,000 Tons of Gravel Surfacing Material at Owner provided pit
- Hauling of 24,000 Tons of Gravel Surfacing Material to Oglala Lakota County Road 7 for installation by Owner
- Quality Control Testing
- Haul Route Maintenance and Dust Control

Bids are requested for the following Contract: Oglala County Road 7 Aggregate Resurfacing Project – Phase I

The Project has an expected duration of **30 calendar days.**

Obtaining the Bidding Documents

The Issuing Office for the Bidding Documents is:

Banner Associates, Inc.
409 22nd Avenue S
Brookings, SD 57006

Prospective Bidders may obtain or examine the Bidding Documents at the Issuing Office on Monday through Friday between the hours of 9:00 AM and 4:00 PM CST, and may obtain copies of the Bidding Documents from the Issuing Office as described above. Partial sets of Bidding Documents will not be available from the Issuing Office. Neither Owner nor Engineer will be responsible for full or partial sets of Bidding Documents, including addenda, if any, obtained from sources other than the Issuing Office.

Copies of the Bidding Documents may be obtained from the Issuing Office upon a non-refundable payment in the sum of **\$25.00** including applicable taxes and fees for each set of Bidding Documents. Upon request, in accordance with South Dakota Codified Law 5-18B-1, one copy of electronic or paper Bidding Documents shall be furnished, without charge, to each prime contractor resident in South Dakota who intends, in good faith, to submit a bid to the Owner. Additionally, if a paper copy is provided under the conditions of SDCL 5-18B-1, in consideration of the documents being provided at no charge, unsuccessful bidders agree to return the documents to the office of Banner Associates, at the address listed above, within thirty (30) days after the bid opening.

COUNTY ROAD 7 AGGREGATE RESURFACING PROJECT- PHASE I
OGLALA LAKOTA COUNTY, SOUTH DAKOTA
ADVERTISEMENT

Information and Bidding Documents for the Project can be found at the following designated website:

www.bannerassociates.com

Electronic copies are also available and can be ordered and downloaded from the above website for a **\$25.00** non-refundable fee. All official notifications, addenda, and other Bidding Documents will be offered only through the designated website.

Instructions to Bidders.

For all further requirements regarding bid submittal, qualifications, procedures, and contract award, refer to the Instructions to Bidders that are included in the Bidding Documents.

This Advertisement is issued by:

Owner: **Oglala Lakota County**

By: **Mr. Lynx Bettelyoun**

Title: **County Highway Superintendent**

Date: **1/8/2021**

Filed Date: 12-22-2020

Cost: 1,967

Sheriff Activity Cost

Coroner Activity Cost

Date	Name	Gallons	Unit	Date	Name	Gallons	Unit
1-23-21	Herman	11.6	CO 10039				
1-5-20	Herman	15	CO 10039				
1-6-20	Herman	21.3	CO 10039				
1-9-20	Herman	23	CO 10039				
1-12-20	Herman	18.4	CO 10039				
1-16-20	Herman	24.5	CO 11742				
1-18-21	Herman	21.4	CO 10693				
1-20-21	Herman	17.6	CO 10693				
1-23-21	Herman	20.3	CO 10693				
1-27-21	Herman	20.4	CO 10693				
2-1-21	Herman	16.4	CO 10693				
2-4-21	Herman	10.4	CO 10039				
2-4-21	Herman	13.8	CO 11742				
2-6-21	Herman	13	CO 11693				
		247.1	Gals				
		1,967	Per Gal				
		\$ 468,045.7					

→ TOTAL Gals

OGLALA LAKOTA COUNTY HIGHWAY DEPARTMENT

Date: 2-8-2021

To: WESTCO, 1-800-752-9906

The Oglala Lakota County Highway Department is requesting a quote on fuel on this 8 day of Feb, 2021.

Please provide a bid for the following:

500 Gallons of Unleaded Gas at \$ 2.51⁶ / gal.

600 Gallons of Diesel at \$ 2.44⁹ / gal.
#1 Ruby

700 Gallons of Propane at \$ 1.74⁹ / gal.

The Oglala Lakota County Highway Dept. propane tank is a 1,000-gallon tank; the current propane level is 10% percent.

Signature: Garna

Date: 2-8-21

County Exemptions / Taxes Applicable:

Unleaded: Federal tax exempt; State tax applicable

Diesel: Federal and State tax exempt; \$0.02 EPA tax applicable

Please submit a bid on the above requested fuel, faxed to 1-605-288-1867.

Oglala Lakota County Highway Department

PO Box 208, Batesland, SD 57716

Ph - 605-288-1866, Cell - 605-441-6261, Fax - 605-288-1867

Email: olchwy@hotmail.com

For office use only:

Response

No Response

NO bids

ON

Nelson's

Pine Ridge Oil

Lakota Plains

NOTICE OF HEARING

Notice is hereby given that the Oglala Lakota County Board of Commissioners has set a hearing to be held on February 10, 2021 at 1:30 p.m. to determine if the County shall continue contracting with owners of private roads within Oglala Lakota County for maintenance. Maintenance of private roads by the County is authorized by S.D.C.L. 31-11-41 – 31-11-45.

This hearing will be held at the Courthouse in Hot Springs in the upper level meeting room on the third floor. If you are unable to attend, written comments may be sent to the County Auditor at 906 N River Street, Hot Springs, SD 57747.

Dated this 13th day of January, 2020.

Sue Ganje
County Auditor
Oglala Lakota County



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

February 10, 2021

Anna Takes the Shield, Governing Board Chairperson

And

Sue Ganje, County Auditor

Oglala Lakota County
906 N. River Street
Hot Springs, SD 57747

This will confirm our understanding of the services we are to provide Oglala Lakota County (County) as of December 31, 2019 and for each of the years in the biennial period then ended. We will perform a financial and compliance audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2019 and for each of the years in the biennial period then ended and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We understand that the basic financial statements of the County will be presented in accordance with the Special Purpose Framework – Modified Cash Basis of Accounting. Our audit will be conducted with the objective of expressing an opinion on each opinion unit applicable to those financial statements.

We have also been engaged to report on supplementary information that accompanies the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Budgetary Comparison Schedules
- Schedule of Changes in Long-Term Debt
- Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)

Audit Objectives

The objective of our audit is the expression of our opinions as to whether the County's basic financial statements are fairly presented, in all material respects, in conformity with Special Purpose Framework - Modified Cash Basis of Accounting and to report on the fairness of the additional information referred to in the first section above when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on:

- Internal controls related to the financial statements and compliance with laws, regulations, contracts and grant agreements, and other matters, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and (b) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting. The reports are intended for the information and use of the audit committee, management, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, because these reports are required by South Dakota Codified Law 4-11-11, they are a matter of public record and their distribution is not limited.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit will include tests of accounting records and other procedures we consider necessary to enable us to express such our opinions and to render the required reports.

If during the course of our audit we find that we are unable to express unmodified opinions on the fairness of the financial statements for any opinion unit we will notify you of the problems encountered. If, for any reason, we are unable to complete the audit, we will not issue a report as a result of this engagement, but we will bill you at our standard hourly rates for the value of services rendered to date of termination of the engagement.

Management Responsibilities

Management is responsible for the preparation and fair representation of basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will provide guidance with the preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. If applicable, you will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we may provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

The County has requested that we provide assistance as a nonaudit service in the compiling of the notes to the financial statements. This nonaudit service does not constitute an audit in accordance with *Government Auditing Standards* as we are simply performing the nonaudit service of compiling the information from your records. You are responsible for making all management decisions and performing all management functions relating to the notes to the financial statements and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with the compiling of the notes to the financial statements and that you have reviewed and approved the notes to the financial statements prior to their issuance and have accepted responsibility for them. The County has designated the County Auditor as the individual with suitable skills, knowledge and experience to oversee this nonaudit service.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information (as applicable) of the County and the respective changes in financial position and, where applicable, cash flows in conformity with Special Purpose Framework - Modified Cash Basis of Accounting; and for compliance with applicable laws and regulations and the provisions of contracts and agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with Special Purpose Framework - Modified Cash Basis of Accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon **OR** make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with Special Purpose Framework - Modified Cash Basis of Accounting ; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with Special Purpose Framework - Modified Cash Basis of Accounting ; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives

discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Management will coordinate with our office to ensure that the Department of Legislative Audit's (DLA) independence is not impaired by hiring former or current DLA manager or professional employees in a key position, as defined in the AICPA *Code of Profession Conduct*, which would cause a violation of the AICPA *Code of Professional Conduct* or other applicable independence rules. Any employment opportunities with the County for a former or current DLA manager or professional employee should be discussed with the Auditor General or Local Government Audit Manager before entering into substantive employment conversations with the former or current DLA manager or professional employee.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Accordingly, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and the appropriate law enforcement officials of any violations of laws or regulations and any fraud or illegal acts that come to our attention, unless clearly inconsequential. We will include such matters in the reports required by *Government Auditing Standards*. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on the effectiveness of internal control or to identify all significant deficiencies or material weaknesses. However, we will communicate to you of any matters involving internal control and its operation that we consider to be material weaknesses or significant deficiencies under standards established by the American Institute of Certified Public Accountants. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We will also inform you of any other matters involving internal controls, if any, as required by *Government Auditing Standards*.

Audit Procedures - Compliance

Compliance with laws, regulations, contracts, agreements and other matters applicable to the County is the responsibility of management. As part of obtaining reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement, we will perform tests of County's compliance with certain provisions of applicable laws, regulations, contracts, agreements and other matters. However, the objective of those procedures will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion in our report issued pursuant to *Government Auditing Standards*.

Audit Administration, Fees, and Other

Our fee for these services will be based on the time actually spent at our standard hourly rate is determined in accordance with state statute (Fiscal Year 2021 rate is \$74.50) and is subject to change each July 1st. We will not bill you for travel time spent coming to and from your location or for time spent giving assistance or working on other projects while on site at your location.

Government Auditing Standards state that if the Auditor's Report discloses deficiencies in internal control, fraud, illegal acts, violations of provisions of contracts or agreements, or abuse, the entity should provide the views of the responsible officials concerning the findings, conclusions, and recommendation, as well as planned response. Such response will be included in the audit report. If the County does not respond or chooses not to respond we are required to state this in the audit report.

The audit documentation will be available at the completion of our audit for inspection at our Pierre office by other auditors as well as management of the County during normal working hours. The audit documentation will be retained for a minimum of five years following the date of the audit report.

We understand that your employees will assist us whenever possible and will perform such functions as pulling documents selected by us for testing. If your employees cannot accomplish these tasks when requested, we will perform them and bill for our services at the above hourly rate.

Should unforeseen circumstances arise that would require a significant extension of our auditing procedures, we would discuss with you the specific matters involved before extending our audit scope and incurring additional costs. In such a case, this letter may need to be modified and reissued.

The audit report should be issued in final form, and all required report filings accomplished, estimated to be no later than sixty (60) calendar days from the date of the audit report. Our Local Government Audit Manager is the engagement partner and is responsible for supervising the engagement.

Government Auditing Standards require that our office undergo an external quality control review on a periodic basis. A copy of our latest external quality control review letter will be provided to you upon request and is also publicly available on our website (<http://legislativeaudit.sd.gov>).

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions please let us know.

If this letter correctly expresses your understanding, please sign both copies where indicated and return one copy to us.

Sincerely,

Auditor In Charge

Approved:

Governing Board Chairperson

Date

County Auditor

Date

Oglala Lakota County Resolution Number 2020 – 09

WHEREAS the Lakota language is classified as severely endangered according to the Endangered Languages Project, from evidence provided by the Lakota Language Consortium; and

WHEREAS linguistic and anecdotal evidence reveals that there are only 2000 first-language Lakota speakers, which represents less than 2% of the total Lakota population; and

WHEREAS the average Lakota speaker is 65 years old; and

WHEREAS the Lakota language is of major importance in the culture of the Lakota Sioux people; and

WHEREAS the Oglala Lakota County Commission is desirous of promoting the teaching of the Lakota language to the youth of Oglala Lakota County;

BE IT RESOLVED that the duly elected commission of Oglala Lakota County hereby mandates the teaching of the Lakota language to all Lakota youth enrolled in the Oglala Lakota County School District, and directs the local school boards of said schools to institute a minimum of one academic year of mandatory instruction in the Lakota language to begin no later than the beginning of the 2025 academic year, and shall study ways to promote the learning of the Lakota language within the overall curriculum generally.

Anna Takes the Shield, Chairwoman
Oglala Lakota County Board of Commissioners

ATTEST:

Sue Ganje
Oglala Lakota County Auditor

SOUTH DAKOTA DEPARTMENT OF AGRICULTURE



WILDLAND FIRE DIVISION
3305 West South Street
Rapid City, SD 57702
Phone: 605.393.8011 Fax: 605.393.8044
wildlandfire.sd.gov



January 13, 2021

Oglala Lakota County Commission
906 N. River St.
Hot Springs, SD 57747

Dear County Commission –

We are requesting updated contact information for your commission appointed designees. Your designees must have authority to obligate county funds in their request for fire suppression assistance. This assistance could be a single engine airtankers, fire engines, handcrews, fire investigators, and/or additional fire management personnel. As defined by SDCL 41-20A-11 we can send up to 6 personnel and 2 vehicles for mutual aid at no cost to the county.

Please send a copy of the resolution appointing your county designees, no later than April 2, 2021, to the address below. This resolution should include authorized dates or term of duty (whether it be for one year or multiple years) and must be replaced, by sending a new resolution, when these designees changes. You may send the resolution via email or USPS to:

Cody Griffiee – Fire Management Officer
cody.griffiee@state.sd.us
622 Hearst Ave. STE. B Lead, SD 57754

The South Dakota Wildland Fire Division is pleased to continue working to assist your county with fire suppression efforts. If you have questions, please contact me.

Thank you,

A handwritten signature in blue ink that reads "Cody Griffiee".

Cody Griffiee