

# Pyramid Lake Paiute Tribal Council

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## **SPECIAL MEETING MINUTES Tribal Chambers ~ Nixon, NV October 22, 2025**

### **Members Present:**

Steven Wadsworth, Tribal Chairman  
Loren Decker, Councilmember  
Judith Davis, Councilmember  
Nathan Dunn, Councilmember  
Georgina Wadsworth, Councilmember

Edward Ely III, Vice Chairman  
Nicholas Cortez, Councilmember  
John Guerrero, Councilmember  
Della John, Councilmember  
Ceira Sampson, Councilmember

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### **CALL TO ORDER**

Chairman Wadsworth called the October 22, 2025, Special Tribal Council meeting of the Pyramid Lake Paiute Tribal Council to order at 6:00 p.m.

### **ROLL CALL**

Brenda A. Henry, Tribal Secretary, took roll call. Councilmember Dunn arrived at 6:05 p.m. All Councilmembers were present at roll call, and a quorum was established for this meeting.

### **APPROVAL OF AGENDA**

Chairman Wadsworth presented the agenda for the October 22, 2025, Special meeting with the following changes. Add Finance Update to New Business #2 and add an Executive Session regarding contracts.

Vice Chairman Ely motioned to *approve the agenda with additions*. Councilmember Guerrero seconded the motion. Votes were eight (8) **for** and zero (0) **opposed** with zero (0) **abstentions**. **MOTION PASSED**

**PUBLIC COMMENT.** No public comment.

### **NEW BUSINESS**

#### **1. Quarterly 2025 Budget Review.**

Councilmember Dunn arrived for the meeting at 6:05 p.m.

Councilmember Sampson stepped down to present as the Tribal Treasurer.

Councilmember Sampson, appointed Tribal Treasurer, explained she's been in the position for the past two and a half days and will provide comments based on what she's seen in the Finance Department. The staff is currently overwhelmed and with some of the staff, she doesn't have confidence they can do what they have been appointed to do, they need help. They are trying to do their own job on top of someone else's job. She

spoke to the Chairman this morning about bringing individuals back who currently still work for the Tribe but in different departments and who have done a stand-up job in Finance before. personally, to them personally and they would be willing to come in and help catch them up, as well as help cross train them. Another item she's seen is their policies which are outdated. They are doing some practices for payments, such as teams, which is not indicated in the policy, and it should be reflected in the policy. She is requesting they go back to paper until they can get those policies updated to reflect the payments that go through on teams. With the end of the year coming up, she wants to make sure they get all their payments done, POSs submitted and that it's done quickly. She would like to get the information out to the employees, so they are not trying to spend funds when they are supposed to be closing out. Finance is overwhelmed and understaffed; they need help.

Chairman Wadsworth said specifically, it's a yearly practice to stop accepting Pos in the month of December. Councilmember Davis said it would be the Tribal Treasurers call as the supervisor.

Vice Chairman Ely asked how many people did they have in mind to bring back? Ms. Sampson said she's been in contact with Francesca Maip, who has been in contact with a couple of others who voiced that they are willing to come in and assist. One is still an employee but the other two are not.

Councilmember John said the Tribe has a modified accrual accounting system, once it closes on December 31<sup>st</sup>, they still have 90 days to close the programs out. If you obligate a contract by December 31<sup>st</sup> and the invoice doesn't come in until after the new year, you still have time to clear that invoice.

Councilmember Dunn asked about the employee that is working full time, will they be contracted or who is going to be paying their overtime? Ms. Sampson said they operate under a grant and they do have one day set aside for Tribal where they can come in and assist for that one day.

Vice Chairman Ely asked if that would be enough support. Ms. Sampson said hearing from other employees, they did a good job when they were there so she would have confidence that there would be enough and then they would cross train the employees that are currently there. Vice Chairman Ely asked once they are in there would be they be interim, appointed, and would they be interviewed? Ms. Sampson said they would be an emergency appointment. Councilmember Wadsworth said that it would be between Ms. Sampson and the employee on how long they would be able to work and what their hours would be. Ms. Sampson said he is worried that whoever is currently in there right now is going to get too overwhelmed and they decide to leave, which would leave another vacant position. She did have a meeting with the current employees, and they would like to have more open communication, teamwork and to be able to step into the roles if they need to if someone is out.

Vice Chairman Ely posed a question in regard to grants or the project that he oversees but knows there are a lot of other funding agencies that they must deal with. How close are they to getting a person appointed that can go into an accounting system, for example the bypass which is funded through a Delphi accounting system. There is only one person that he knows of that could have made a payment and then ask for reimbursement through their funding agency, through the Federal Highways Administration, how close are they getting that person for the grants to be approved? Ms. Sampson said it all comes down to access, if that

person was the sole point of contact, they will have to contact the funding agency, letting them know we have a new point of contact, terminating the previous user and then activating a new contact. It depends on how quickly they can get it done. Chairman Wadsworth said they might have answers to that line of question when Sheri Hunter arrives.

Councilmember Cortez asked Benjamin John, Business Officer and acting Finance Supervisor, if he could give an update on what he's seen as the supervisor. Mr. John said he was asked to take on that role which he found out a day later and just like Ms. Sampson, who was appointed Tribal Treasurer, she would take on that role, so he technically didn't do anything. He had already talked to Sheri Hunter about reinstating her contract at that point, she expressed interest but later when she found out that nothing really changed, then she wasn't interested anymore because it would be a step back into the same situation she had left. But working with the Chairman, they got that straightened out, so he reached back out to Ms. Hunter, and they made a plan. First, they would need to keep the closeout going to get ready for the audit. They need that in addition to being able to see a cash flow analysis so they can see where the Tribe is to begin the budget process. But at the same time, it didn't make sense to start if the problems were going to continue to tack on each other. So, he asked Ms. Hunter if she could bring in somebody to support and train AP people, which she can find along with someone for payroll and for GL to get them caught up. She is willing to bring these additional supports staff to help the current employees along with keeping the closeout continuing to get ready for the audit. Councilmember Cortez asked if he met with the employees because it was an action made by motion. Mr. John said he hasn't met with the Finance employees. Chairman Wadsworth said it was conflicting, along with having Ms. Sampson on board because they had to go back and look at the Treasurer's job description and it's in the that description as being a supervisor. It's just one of the things they are trying to get through because it is contradictory having both in Finance, they just must work through those issues. The last job description posted was back in 2002. Councilmember Cortez said at the last meeting, they had appointed Ms. Sampson specifically as a signatory and appointed Mr. John to do the supervisory position. He thinks Mr. John would be the supervisor in that situation because it was by motion and passed. Chairman Wadsworth said it was part of the checks and balances for Ms. Sampson to have signatory authority as well. They're trying to get through this because they've never done this before, trying to find that job description and finding it hasn't been updated.

Councilmember Davis said it's good they are trying to work it out but she left the last meeting thing when they made the motions, Ms. Sampson would be there as an extra person, an oversight, to assist wherever she could and have a signatory. That would take that responsibility off the Chairman, being the only signatory, it removes the payroll clerk from having access to the bank. Mr. John would have supervisory oversight of the Finance Department. Chairman Wadsworth said they have been working through it, Ms. Sampson has been signing more of the requests. Some of the other details they are still working through, like getting her access to the banks. Councilmember Davis said she realizes they have a job description for a treasurer but they also have a job description for a comptroller, which is vacant now and they placed Ms. Sampson in there for checks and balance for the other signatory, not supervisory which is why they put the Business Officer in there.

Councilmember Dunn noted Ms. Sampson also becomes an employee.

Chairman Wadsworth said they are just trying to follow what they have in place and make it work. Like Ms. Sampson said it's been two and a half days since they've been at it, and it will take more time. He is hoping to have more information at the Friday meeting.

Councilmember Davis said she would like to move forward knowing where they are going, it's not like they have three supervisors in Finance. What she would like to know now is where they are going. Chairman Wadsworth said Mr. John is signing off on all the employee paperwork for checks and balances, then they will have Ms. Sampson do that. They've had one issue with an employee action (EA) which Ms. Sampson signed as the Comptroller, but they will work through that.

## **2. Discussion and Possibly Action Finance Department Update.**

Councilmember Guerrero asked Ms. Hunter if she would like to go into Executive Session. Ms. Hunter said she would be mentioning names, or she could mention positions but if you know the Tribe then you would know who is in those positions. She will leave it up to the Council, but she will be speaking frankly and bluntly.

Councilmember Davis asked how close is the Tribe to the audit. Ms. Hunter said for the Council's information she came on board under Doug Williams, who began the 2021 audit, then he left and she finished the 2021 audit, the 2022 audit and the 2023 audit. In 2024 she started to see a slide in clean records, clean books which makes it complicated to reconcile. For 2024, fixed assets are completed, leases are done, right of ways are done, liabilities reconciled, there is a lot that is done but what is holding it up is reconciling cash. Cash got complicated in 2024 due to high turnover in staff. High turnover in staff and comptrollers and every time there is a new person, the way things are done and the way things are processed have changed. She sees it on the back end when she is reconciling. The Tribe has two major bank accounts among the seven accounts, they are reconciled but the General Fund and Fed State are the million dollar accounts which she sees electronic fund transfers and ACH paying utility bills, paying the credit card bills, all of these things are moving and the bank statement is enormous. The activity that is moving in and out of the bank account doesn't match the Tribe's records, everything is not getting posted for the record. Because of the high turnover in the three years she's worked here, the Tribe has done through about eight accounts payable, and if they are not trained or qualified, there are a lot of mistakes and they may not even though they are making mistakes but she sees it all on the back end. It's accounts payable, it's electronic transfers which occurs at a higher level, either accounting supervisor or the Comptroller and that person knows why they are making a transfer but if they are in a hurry and don't remember the day afterwards, they may forget to put it on the record. Then months down the road, it just doesn't happen and that person is no longer there, you get new people in, and nobody knows about that transfer. She spends a lot of time digging for source documentation, they can guess what it might be, but it's a lot of research. They do a complete search at the desk where the last person sat, they go through the desk for any kind of source documentation that helps them look for the reason for the transfer. For her as an accountant, at what point does she start to say red flag, something isn't right? Everything that worried and concerned her, she shared with every single Comptroller but had never seen a change. There are big errors in payroll which means the filing is incorrect in the quarter reports to the federal government and the W2s are incorrect. She shared her concern with payroll with the Chairman in June but hasn't seen anything changed. She's at the point

where she is not in charge of anything in the Finance Department but is trying to get the books reconciled to the point where the audit begins. Once it's reconciled, the closing entries are performed, the Schedule of Expenditures of Federal Awards (SEFA) is put together, and they get the trial balance to the auditors. They get the detailed general ledger, the payroll registers, aged payable and aged receivables to begin uploading them to the portal so the auditors can get started. They are not there because of the problems with cash and the audit, and the audit was already decided in the 2022 and 2023 audit of how weak the internal controls are. There is a material weakness according to the audit finds of internal controls. What she shared with every Comptroller was to make sure they cover themselves from any liability. They're doing transfers, they have the source documentation, the transfer is done and whoever is the signatory, which would be Ms. Sampson and the Chairman. The signatories should not be authorizing it unless there is source documentation backing it up. For example, how does a person transfer \$8,000 and where is the source documentation when you have checks and balances in place, which is the signatory. Where are they in the picture? It's starting to concern her, and she terminated her contract because she felt like it was getting inappropriate and didn't want it to reflect on her. None of it was within her control but she sees it occurring. There are flaws in internal control, it doesn't matter if there are 10 people signing or two, it obviously isn't working regardless. She has told each Comptroller to make sure the source documentation is there and to get the signatories to sign off on it to protect them from any inappropriate accusations. Including the Council, at their level, they are protecting the Tribal assets. At the Comptroller level they should also be protecting the Tribal assets but also protecting themselves against any future liability. She doesn't understand why it's still happening. That is where they are with the audit. They have been trying for months to clean up federal, state and the general fund cash. What they have come across is duplications. It's an expense that has already been booked but another person who is a new person that just started because this other person booked it, they are no longer there, but the new person gets the documentation and they book it too, and then they see it coming out of cash twice. There is no coordination in the office, and it makes them wonder if the directors are getting their detailed general ledger or their R&Es, who is catching the errors, which is the point of internal control, the checks and balances. It's a failure now and it will take a team to come in to help to get the internal controls back in place but it also takes cooperation from all the employees and directors to understand there is going to be controls, which there should have always been. Something she shared with the Vice Chairman is the government is a highly regulated environment, but they are just spending like it's not and it concerns her. It just seems like nobody is paying attention. For the 2024 audit, cash, accounts payable, and credit card expense is a red flag for her in 2025. Any credit card spending that's taking place, none of it is on the books yet, they must and 2025 is almost over. They must get those expenses on the books because they came out of the bank. It was a concern of Pamela Wright, Grants, and Contracts. They discussed the financial status reports, and they are wrong for 2025 for the people who travel on federal, and state grants, contracts and for the Council, the general fund, and indirect purposes because the expenses are not reported. All that is not in the books, but the federal people travel quite a bit, airlines, hotels, and training, they have not been expensed yet and if the directors are receiving an R&E, they're wrong. Ms. Wright knew they were wrong, but she couldn't get anyone to do them because she was taken out of the loop on everything which she didn't understand because she knew how to do it. When asked by Vice Chairman Ely about not having any of the credit card expenses for 2025 added, Ms. Hunter explained the general ledger accountant had done January, February and parts of March but he last interim Comptroller aid she was going to reverse it all out. When asked if she was certain, it didn't belong there, the interim Comptroller said she was certain it didn't belong there. People change and

they change the way things are done, she gives them caution but they are the boss and decide what they are going to do and her recommendations go unheard. She is worried because the third quarter is ending and contracts and grants will be drawing down millions of dollars by November 15<sup>th</sup>, and they are not going to get them in the bank account because there is nobody sitting in that position to draw down or do the financial status reports and file them. She is not sure how they are functioning, there are funds being spent, payroll, paying the bills but who is bringing in the revenue, there is nobody that she can see. She is concerned about the Tribe's financial health and she's glad she was asked to come to share her concerns. It's an urgent matter. She doesn't know about the grants and contracts position because it's a specialized field and finding people who know the job is hard for the Tribe. As for Nevada Tribes, she has worked with, all of them have the same problem finding a qualified Contract and Grants person.

Vice Chairman asked if any financial or accounting institutions can provide that type of individual because states, county, city, tribal, they all work on grant funding and reporting to somebody, he thinks they should be able to hire somebody that could come and assist. Ms. Hunter said the grantor agencies require the head of finance who can't be a contractor, it must be an employee, a responsible person under the Tribe, who has access to the grantor agencies because they are allowed access for reporting and drawing down the funds. The information is confidential data or sensitive information, so that person who is logging on to their website is a person who works for the Tribe. Every grant and contract has the Chairman, the director and the finance department for the program side and the financial side. There are usually three people minimum of the Tribe that has access to the grantor agencies. There are passwords and lock and key systems which are highly secure and that is why it's the top officials and the top finance person who have had thorough background checks who are handling the funds. It's assumed the Tribe did its due diligence when you hired somebody and gave them all the access. Her experience working with these systems is they are not easy systems to work in, none of them are and that's where the expertise of the person doing them comes in. She has helped other tribal clients trying to get into the DOJ system and it was frustrating but then they finally got them in to show them around the website so they can file their reports and do their draw downs, which are two separate functions. Some of the bigger tribes separate those duties, one filing the reports and the other doing the reimbursements, but the Tribe doesn't have the staff. There is one person who is preparing the reports, same person filing them, same person doing the draw downs, and same person posting them to cash after it hits the bank. There is no separation and it's lacking all over in the finance department which leads to errors and hopefully there's no fraud.

Constance Athayde, Victim Services Director commented the Tribal Financial Management Center does allow contractors, so contractors are allowed to be entity administrators and grant administrators. She is not sure if it's new, but it's allowed. She would like to personally have someone in-house to be able to talk to someone.

Chairman Wadsworth said he noted that it would be helpful for when they get a new Council seated if Ms. Hunter would be willing to come in and provide a general overall finance training.

Councilmember Decker stepped out of chambers at 5:42 p.m.

With no further update, the Council moved into Executive Session.

**EXECUTIVE SESSION. Contracts Review**

Councilmember Davis motioned to *move into Executive Session*. Councilmember Cortez seconded the motion. Votes were eight (8) **for** and zero (0) **opposed** with zero (0) **abstentions**. **MOTION PASSED.** *Tribal Council moved into Executive Session at 5:44 p.m.*

Councilmember Decker returned to the chambers at 5:50 p.m.

Councilmember Dunn left the meeting at 6:35 p.m.

Vice Chairman Ely motioned to *move out of Executive Session*. Councilmember Cortez seconded the motion. Votes were eight (8) **for** and zero (0) **opposed** with zero (0) **abstentions**. **MOTION PASSED.** *Tribal Council moved out of Executive Session at 7:17 p.m.*

After discussion in Executive Session the following motion was made.

Councilmember Cortez motioned to *approve payment of the invoice from Francesca Maipi, FM16 in the amount of \$3,400*. Councilmember Davis seconded the motion. Votes were eight (8) **for** and zero (0) **opposed** with zero (0) **abstentions**. **MOTION PASSED.**

Councilmember Cortez motioned to *approve an addendum to the Tribal Consulting Services LLC, owner Sheri Hunter, for four (4) positions: Accounting Supervisor, GL Accounting, Accounts Payable and Payroll*. Councilmember Davis seconded the motion. Votes were eight (8) **for** and zero (0) **opposed** with zero (0) **abstentions**. **MOTION PASSED.**

**ADJOURNMENT**

With no further business before the Tribal Council, Councilmember Sampson made a motion to adjourn the meeting. The motion was seconded by Councilmember Wadsworth. Votes taken were all in favor, **motion carried.**

The meeting adjourned at 7:19 p.m.

Submitted by,




Brenda A. Henry  
Tribal Council Secretary

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## CERTIFICATION

*Pyramid Lake Paiute Tribal Council  
October 22, 2025 Special Budget Meeting*

The foregoing minutes were adopted by the Pyramid Lake Tribal Council, governing body of the Pyramid Lake Paiute Tribe, at a meeting duly held on the 21<sup>st</sup> day of November 2025, having eight (8) members present, constituting a quorum, by the vote of six (6) FOR and zero (0) OPPOSED, with one (1) ABSTENTION.

Minutes attested and concurred by:   
Steven Wadsworth, Tribal Chairman  
Pyramid Lake Paiute Tribal Council

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