

RESOLUTION OF THE  
NAVAJO NATION COUNCIL

23<sup>rd</sup> NAVAJO NATION COUNCIL - Third Year, 2017

AN ACTION

RELATING TO THE NAVAJO NATION COUNCIL, APPOINTING PEARLINE  
KIRK AS NAVAJO NATION CONTROLLER

BE IT ENACTED:

Section One. Findings

- A. The Navajo Nation President appoints the Navajo Nation Controller at a negotiated salary. 12 N.N.C. § 202(B) (2009).
- B. The Navajo Nation Council approves the appointed Navajo Nation Controller and the appointed Navajo Nation Controller serves at the Navajo Nation Council's pleasure. *Id.*
- C. The Navajo Nation Council approves the Navajo Nation President's appointment of the Navajo Nation Controller. 12 N.N.C. § 202(B) (2009).
- D. "The Controller shall possess a baccalaureate in accounting or finance, including an advanced degree or certification, such as a Master of Business Administration, Certified Public Accountant, Chartered Financial Analyst, Certified Internal Auditor." 12 N.N.C. § 202(C) amended by CAU-34-11, 22<sup>nd</sup> Navajo Nation Council (2011).
- E. The Navajo Nation Controller's duties, responsibilities and authority are found at 12 N.N.C. § 203. One particular duty of the Navajo Nation Controller is to "exercise supervisory control and direction of all sections and divisions under the Controller." 12 N.N.C. § 203(D) (2009).

**Section Two. Findings**

- A. Ms. Pearline Kirk has expressed interest in the position of Controller for the Navajo Nation. Letter of Interest and Resume attached as **Exhibit A**.
- B. Ms. Pearline Kirk is a member of the Navajo Nation, born of the Bitter Water Clan, for the Mexican Clan, maternal Coyote Pass Clan and paternal Water's Edge Clan; originally from White Reed, near Kinlichee, Navajo Nation. See **Exhibit A**.
- C. Ms. Pearline Kirk is licensed as an attorney and a Certified Public Accountant with a Juris Doctor degree, Masters in Taxation, Masters in Business Administration, a Bachelor of Science and an Indian Law Certificate. See **Exhibit A**.
- D. The Navajo Nation President has appointed Ms. Pearline Kirk as the Controller of the Navajo Nation. Letter of Appointment and Offer Letter of Appointment attached as **Exhibit B** and **Exhibit C**.

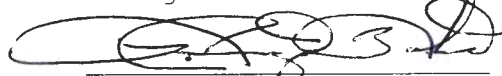
**Section Three. Approval of the Navajo Nation Controller**

The Navajo Nation approves Pearline Kirk as the Navajo Nation Controller to serve at the negotiated salary and to assume the duties of the Navajo Nation Controller as provided by Navajo Nation law.

**CERTIFICATION**

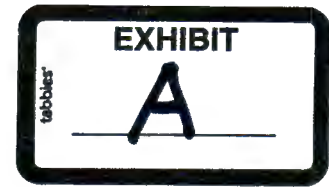
I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 11 in favor and 01 opposed, this 16<sup>th</sup> day of February 2017.

LoRenzo C. Bates, Speaker  
Navajo Nation Council



Date 2-21-17

Motion: Honorable Amber Kanazbah Crotty  
Second: Honorable Norman M. Begay



January 8, 2017

The Honorable President Russell Begaye  
Office of the President and Vice President  
Navajo Nation  
P.O. Box 9000  
Window Rock, AZ 86515

Dear Mr. Begaye:

I am writing to express my interest in the Controller position with the Navajo Nation. It would be an honor to serve in such capacity. I am a proud member of the Navajo Nation and am fluent in the Navajo/Dine language. My clans are Bitterwater clan, born for Mexican People Clan. My maternal grandfather's are Coyote Pass Clan and my paternal grandfather's are Water's Edge Clan. I am originally from White Reed near Kinlichee, AZ and my parents are Edward and Helen Kirk.

I have various degrees, and professional designations including being dually licensed as an attorney and a CPA. My educational background includes the Juris Doctor, Master of Taxation, MBA, Bachelor degrees and an Indian Law Certificate.

In addition, I have fifteen years of professional experience working with tribes and doing exactly what you want done. Currently, I am a Partner in a national law firm, Lewis Brisbois Bisgaard & Smith where I serve as Chair of the Indian Nations law practice. I represent clients that are tribes, tribal entities and those entities working with tribes whether on or off tribal lands. My firm has approximately 1100 attorneys in 40 locations across the United States. Previously, I worked as an Assistant Attorney General for the Navajo Nation Department of Justice overseeing the Tax and Finance Unit. The experience allowed me to get a glimpse of the current inner workings of the Nation.

In addition, I spent nearly five years as a Director of Finance/Chief Financial Officer for the Colville Tribal Federal Corporation, a diverse holding company with over 500 employees. My responsibilities were all aspect of financial reporting of over \$120M revenues including the businesses of casinos, convenience stores, grocery stores, tobacco stores, construction and a cabin resort. I was part of the top executive team that took a near-bankrupt tribal entity that eventually was awarded 2013 Minority Business of the Year by the University of Washington.

Some of my professional experience and highlights are the following:

- Financing experience total over \$250M, including \$45M real estate based private equity lending for acquisition and developments, \$68M syndicated gaming finance/ refinance; \$40M of bailout corporate finance/refinance/revolving financing; construction finance of over \$4M for retail/gas convenience stores; and a \$100M line of credit. I have worked on all levels including negotiating, documenting, closing, funding, and due diligence.

- Whether as an executive or legal counsel I have advised on various issues such as governance, employee terminations, insurance, workers' compensation, contracts, leases, vendor issues, and taxes.
- I have experience in lease negotiations such as a 25-year leasing of mill property, including timber supply agreements which provided a tribe with stumpage and tribal members with jobs. I sought alternative financing such as arranging for sale-leasebacks of tax depreciable assets.
- My expertise is monetizing the tribal and tribal status i.e. tax status, in order to conduct business on or off reservations.
- I have experience in a highly-regulated casino business including financing and financial reporting.
- I have experience in economic development in terms of project financing, construction, leasing and using benefits of Section 17 corporations.

I believe in making a meaningful contribution to the Navajo Nation; therefore, expressing my heartfelt interest in the Controller position. I am attaching my resume for your review. If you have any questions contact me at \_\_\_\_\_).

Ahee'hee,

Pearline Kirk, CPA, Esq.

# **PEARLINE KIRK, CPA, ESQ.**

## **PROFESSIONAL DESIGNATION AND BAR ADMISSIONS**

**CERTIFIED PUBLIC ACCOUNTANT (CPA)**, State of Arizona, since July 2001

**ARIZONA STATE BAR**, member, admitted November 2008

**NAVAJO NATION BAR**, member, admitted November 2015

## **EDUCATION**

**JURIS DOCTOR** *Sandra Day O'Connor School of Law, Arizona State University* May 2004

**INDIAN LAW CERTIFICATE** *Sandra Day O'Connor School of Law, Arizona State University*  
May 2004

**MASTER OF BUSINESS ADMINISTRATION** *W.P. Carey School of Business, Arizona State University* May 1997

**MASTER OF TAXATION** *W.P. Carey School of Business, Arizona State University* May 1995

**BACHELOR OF SCIENCE** *W.P. Carey School of Business, Arizona State University* December 1992

## **PROFESSIONAL EXPERIENCE**

**PARTNER** *Lewis Brisbois Bisgaard & Smith LLP, Los Angeles, CA*  
June 2015 - Present

Serves as Chair of the Indian Nations practice in a 15<sup>th</sup> largest national law firm. The firm is the largest law firm in California and nationwide has over 1100 attorneys in 40 locations. Advise clients on economic development including Mergers and Acquisition, most prominently in the attempted Colt acquisition by the Morongo Band of Mission Indians. Specialize in the areas of taxation, finance and Indian law representing tribes, tribal entities and other third parties seeking to conduct business with tribes.

**ASSISTANT ATTORNEY GENERAL** *Navajo Nation, Window Rock, AZ*  
April 2015 - June 2015

Managed the Tax and Finance Unit in the Office of Attorney General. Provided legal advice to various legislative committees including Budget and Finance and Investment as well as departments including Office of the Controller and Office of Navajo Tax Commission. Oversaw refinancing and bond issuance matters.

**GENERAL COUNSEL** *Mandan, Hidatsa, Arikara Nation, New Town, ND*  
January – April 2015

Advised on various business development including a \$350 million-dollar refinery project and also a commercial water project. Advised on corporate restructuring involving federally chartered and tribal corporations.

**DIRECTOR OF FINANCE /CHIEF FINANCIAL OFFICER** *Colville Tribal Federal Corporation, Coulee Dam, WA*  
May 2010 – January 2015

Directed and oversaw the holding company's financial activities including all aspects of financial reporting and annual budgeting. The company grossed \$100+ million in annual revenues and

employed 500+ employees and included such divisions as gaming, construction, small business, and forest products. Supervised the Accounting, IT, Human Resources and Risk Management departments. Worked closely with bankers, auditors, legal counsel, board of directors and tribal council in providing financial leadership. Responsible for financial aspects of casino expansion, c-store financing and other new businesses including manufacturing, and energy related projects.

**ASSISTANT GENERAL COUNSEL** *Fort McDowell Yavapai Nation, Fountain Hills, AZ*

January 2007 – April 2010

Assisted with multi-million dollar negotiations, and documentation of private equity transactions. Responsible for negotiating and documenting a \$100 million-dollar line of credit. Advised tribal governmental entities and its enterprises on various financial, tax, and business law issues. Successfully completed tax audit settlement requirements, and formed both LLCs and a non-profit corporation. Successfully completed an IRS tax exempt application and provided on-going legal advice for the non-profit entity. Made appearance before tribal court as needed.

**STAFF ACCOUNTANT** *Nicholas Homes, Scottsdale, AZ*

December 2005 – October 2006

Successfully completing an automated report system that generated consolidating financial statements. Analyzed financial data, prepared external and internal financial statements, and prepared schedules for independent auditor and tax accountants.

**SUPERVISORY AUDITOR** *Indian Health Services, Window Rock, AZ*

September – November 2005

Performed financial analysis of a multi-million-dollar non-profit hospital provider contract and presented those findings to senior management. Advised senior management on gross receipts tax issues. Researched and generated responses for internal control audit queries.

**INDEPENDENT CONTRACTOR** *Indian Law P.C., Tempe, AZ*

February – September 2005

Researched and wrote memoranda on issues involving federal employment taxes, tribal constitution, conflict of interest and model privilege tax code issues. Drafted various resolutions, independent contractor's agreement, LLC operating agreements, and revenue distribution ordinance. Educated working group on Indian taxation and also drafted a tax code for tribal client.

**SUMMER ASSOCIATE**, *Nordhaus Law Firm, Albuquerque, NM*

June – August 2003

Researched and wrote memoranda on issues of employment law, rights-of-ways and oil and gas leases. Conducted research for the Special Master, U.S. District Court, District of Columbia involving a high profile Indian trust case.

**EXPERT WITNESS** *Barnes Lassiter & Killoughey, Gilbert, AZ*

December 2002 – April 2003

Qualified as an expert witness and wrote preliminary expert opinion for a breach of contract matter later decided favorably for client. Presented those findings to client using trial presentation software. Provided audit services on related project for client's negotiation with a vendor.

**INDEPENDENT CONTRACTOR** *Indian Health Services, Window Rock, AZ*

July – August 2002

Researched the impact of gross receipts taxes on such transactions as professional and personal services contracts, vendor payments and procurement credit card purchases. Reported such findings to senior management and assisted in implementing compliance policies.

**LAW CLERK** *Gila River Indian Community Court, Sacaton, AZ*

May – July 2002

Researched and wrote memoranda involving divorce, probate and criminal cases for judges. Assisted court solicitor by researching and drafting ordinances, and drafting revisions of Children's Code.

**SUPERVISORY AUDITOR** *Indian Health Services, Window Rock, AZ*

August 1999 – May 2001

Planned, implemented, coordinated, and monitored all audit functions of eight hospitals, two clinics and a health center. Performed contract audit for purposes of a successful multi-million-dollar contract renegotiation; thus, saving millions of dollars. Responsible for ensuring compliance of the central Finance Department with Relocation Income Tax Allowance including implementing an accurate W2 reporting system.

**SUPERVISORY MINERALS AUDITOR** *Navajo Nation, Window Rock, AZ* November 1997 – July 1999  
Performed royalty audits of mineral leases for the minerals audit program; audited major oil, gas and coal payors, gas plant operators, and other small oil and gas producers. Some of the companies audited included Giant Industries Inc., Phillips Petroleum Co., Peabody Coal Co., and BHP Minerals Inc.

**TAX AUDITOR** *Office of Navajo Tax Commission, Window Rock, AZ* October 1996 – November 1997  
Primarily reviewed various tax returns for accuracy, compliance and pre-audit requirements. Also created and maintained an oil and gas severance taxpayer database. Assisted the tax attorney with interest and penalty calculations and taxpayer hearings as needed.

### PROFESSIONAL ACTIVITIES AND AFFILIATIONS

- Commissioner, Navajo Tax Commission, Window Rock, AZ
- Panelist on "*California Board of Equalization Regulation 1616: Taxation of Meals, Food, and Beverage on Indian Reservations*", 18th Annual National Intertribal Tax Alliance Conference, Rancho Mirage, California.
- Past Board Member, Native American Health Care Center, Phoenix, AZ
- Panelist on "*Non-Indians Doing Business on Indian Reservations*", 3<sup>rd</sup> Annual Native American & Veterans Conference and Tradeshow by Native PTAC, Tulalip, WA
- Panelist on "*Fostering Economic Development During These Times*", NAFAO 28<sup>th</sup> Annual Finance Conference: Wall Street Summit II, Newark, NJ
- Native American Finance Officers Association
- Arizona Society of CPAs
- Arizona Bar, Taxation and Business Law Sections
- Native American Bar Association - Arizona Chapter

### SKILLS AND INTERESTS

Fluent in Navajo; authentic Navajo rug weaver; classical guitarist; health and fitness enthusiast.



# THE NAVAJO NATION

RUSSELL BEGAYE  
JONATHAN NEZ



January 27, 2017

Pearline Kirk, CPA, ESQ

Re: Appointment as Controller to the Navajo Nation

Dear Ms. Kirk:

This serves to appoint you as the Controller to the Navajo Nation. This appointment shall take effect on Monday, February 13, 2017 at 8:00 a.m. and is subject to confirmation by the Navajo Nation Council.

Your duties are outlined in the plan of operation for the Office of the Controller. You shall be responsible for the administration and management of the Office of the Controller and the supervision of all personnel. This includes ensuring compliance with all applicable Navajo Nation laws and policies.

Your salary shall be that established in the budget for the position. During this appointment, you will report to the Chief of Staff, President Russell Begaye and Vice President Jonathan Nez. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Russell Begaye".  
Russell Begaye, President  
THE NAVAJO NATION



# THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE PRESIDENT



January 27, 2017

Pearline Kirk, CPA, ESQ

## Re: Offer letter for Appointment as Controller

Dear Ms. Kirk;

The Begaye Nez Administration is building a cabinet of educated and experienced professionals who can carry out the four (4) pillars of their administration: 1) jobs; 2) veterans; 3) infrastructure; 4) elders. After review of your resume and assistance with this office during the transition, we strongly believe you possess the qualifications and capability to carry out the job effectively and be an asset to this Administration. As such, it is our pleasure to extend the following offer of employment for the position as Controller, Navajo Nation Office of the controller.

We offer the following terms: a negotiated salary; medical benefits; deferred compensation; 401K Savings and Investment. This is a political appointed position and subject to confirmation by the Navajo Nation Council.

We look forward to your response and joining the Begaye Nez Administration. Please contact Mr. Arbin Mitchell, Chief of Staff at (928) 810-8505.

Sincerely,

**THE NAVAJO NATION**

A handwritten signature in cursive script, reading "Russell Begaye".  
Russell Begaye, President