

THE SASKATCHEWAN INDIAN GAMING AUTHORITY'S APPROACH TO SECURING PUBLIC TRUST, 2000–2004

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INTRODUCTION

Formed in 1996, the Saskatchewan Indian Gaming Authority (SIGA) has ranked consistently as one of the top fifty most profitable companies in Saskatchewan, citing twenty-seven consecutive quarters of growth and rising revenues as of 2008. It won the Saskatchewan Business Magazine Business of the Year award in 2007 and consistently generates annual gambling revenue in the neighbourhood of \$120 million. At its six casinos SIGA employs more than 2,100 people, nearly 65% of which are of Aboriginal descent. Acknowledging the need to promote social responsibility, the Federation of Saskatchewan Indian Nations (FSIN), the political body that established SIGA, channels 5 percent of net gambling revenues into the First Nations Addictions Rehabilitation Foundation (FNARF) “to ensure that effective and accessible education, prevention and treatment programs about problem gambling are available to First Nation people.” SIGA revenues remain a source of funding for the provincial treasury, the province’s First Nations communities, and the Community Development Corporations, non-profit distribution bodies that provide funding for projects benefiting

First Nations. This success was threatened in 2000 after SIGA chief executive officer (CEO) Dutch Lerat was reputed to have misappropriated more than \$360,000. Enhanced provincial scrutiny of all gaming operations followed, as did a forensic audit. To make matters worse, the entire episode received significant print media attention and was played out provincially and nationally in the court of public opinion. The final auditor’s report was critical of the province and SIGA’s operations; however, most of the issues identified were remediable. Nevertheless, SIGA’s administrators anticipated a potential public crisis of faith and recognized the need to secure the public’s trust to ensure continued economic growth.

The effects of the SIGA scandal, or the “Dutch Lerat Affair,” as it was branded, led many to publicly question SIGA’s accountability, which potentially undermined its corporate image. Since a corporation’s image is the link between corporate reality and public perception, how people view a company is vital to that company’s success. As SIGA depended appreciably on non-Native patrons, and were cognizant of their Aboriginal patrons potential concerns,

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SIGA's management team and board of directors were forced to regroup in 2000 to fashion a policy to counter this negative publicity. Within months, it unveiled a new corporate governance model intended to bolster its reputation as an accountable corporation. While several of these reforms worked toward rebuilding public trust, the FSIN's attempts to downplay the situation nearly undermined these alterations. Particularly troublesome was the FSIN's use of an Aboriginal rights/self-government rhetoric to challenge outside demands for accountability, and blaming the media for exaggerating the situation. This paper examines the steps taken to improve corporate accountability. First, I will provide a brief history of provincial reserve casinos, followed by an overview of the Dutch Lerat Affair. The second section will discuss the importance of corporate identity and corporate reputation to secure the public's trust and guarantee continued economic success. The third section will develop a thematic analysis drawn from 367 print media articles (2000–2004) to ascertain and evaluate SIGA's and the FSIN's response to the Dutch Lerat Affair.

REALIZING FIRST NATIONS GAMING IN SASKATCHEWAN: THE SETTING

On March 1, 1996, the Gold Eagle Casino opened in North Battleford, Saskatchewan. Less than a week later, the Northern Lights Casino opened in Prince Albert, followed by the Bear Claw Casino on the White Bear Reserve in November and the Painted Hand Casino in Yorkton one month later. FSIN-owned and regulated by SIGA, the FSIN's charitable corporation, these were Canada's first First Nations-owned casinos. From 1996 to 2007, these four casinos grossed over \$900 million in gambling revenues, producing \$281 million net profits. Nearly two-thirds of this amount (\$185,328,953) was generated in the last five fiscal years (Belanger 2010, p. 24). Two more casinos have since opened, giving SIGA six operations: the Dakota Dunes Casino, located at the Whitecap Reserve (twenty kilometres south of Saskatoon), opened August 10, 2007, followed by the Living Sky Casino in Swift Current on February 14, 2009.

In 1993, the FSIN approached Premier Roy Romanow (NDP) to discuss reserve casino con-

struction. Since taking the reins in 1991, Premier Romanow had been considered pro-business and compassionate towards First Nations issues, leading Chief Roland Crowe to comment, "This historical relationship meant that the Native leadership felt comfortable initiating a discussion regarding a Native casino gambling policy with the NDP government, which demonstrated an impressive level of trust in the Romanow government" (Skea, 1997, p. 103). Following more than a decade's research and years of FSIN lobbying for the overhaul of provincial gaming policies to permit casinos and high-stakes gambling, Romanow was nevertheless reluctant to yield to these demands. From the premier's perspective, the FSIN's inability to speak on behalf of many of the province's First Nations, tribal councils, and individual band councils appeared to render the organization less than effective. Seeking to establish a working relationship with the province that would lead to new gaming policies benefiting its member communities, the FSIN cited a corresponding desire to stimulate economic development.

Working behind the scenes with First Nations leaders helped satisfy Romanow's concerns about organizational stability, as did market research confirming the positive role gaming could play in helping to expand the province's hospitality and tourism industry (Skea, 1997, p. 110). In February 1993, the NDP government published an internal document promoting the expansion of provincial gaming policies. The document made specific mention of First Nations people and their involvement in a proposed "joint-venture framework" with the provincial government (Saskatchewan Government, 1993). Preliminary discussions with the chiefs of several tribal councils occurred on the topic of their potential involvement in casino projects. The measured pace of negotiations was attributed to the increasingly confrontational approach toward First Nations leaders adopted by the minister in charge of gaming, Janice MacKinnon. Following her removal in March 1993, a government negotiating team was created consisting of Dave Innes, vice president of the Saskatchewan Liquor and Gaming Authority; Victor Taylor, assistant deputy minister of the Saskatchewan Indian and Métis Affairs Secretariat; and Andrew Thomson, chief of staff to the minister of the Saskatchewan Liquor and Gaming Authority. Negotiations were

initially held with the chiefs of Prince Albert, the Battlefords, Saskatoon, the Touchwood File Hills, Qu-Appelle, Meadow Lake, and Yorkton, along with the Agency Chiefs (representing Big River, Pelican Lake, and Witchehan Lake) (Skea, 1997, p. 14).

Setting to work, First Nations leaders and Premier Romanow's people developed the base principles leading to two agreements signed in 1995: the Gaming Framework Agreement (hereinafter Framework Agreement), and the Casino Operating Agreement (hereinafter Operating Agreement). At the heart of the Framework Agreement was the revenue-sharing formula, including a set of guidelines delineating how the revenues were to be spent by recipient First Nations. Specifically, 37.5 percent of net revenues would go to the provincial government, 37.5 percent to the First Nations Trust, and the residual 25 percent would be allocated to four provincial Community Development Corporations (CDCs). Each CDC was established to aid in distributing one-quarter of the net profit share pursuant to the Framework Agreement in an effort to (i) stimulate First Nations economic development; (ii) fund reserve justice and health initiatives; (iii) finance reserve education and cultural development; (iv) improve community infrastructure; and (v) develop senior and youth programs and other charitable purposes. Each CDC was recognized as a corporate body with a board of directors (Nilson, 2004, pp. 49-50). During the first full year of operations (1997-98), the SIGA casinos generated \$57.6 million, realizing a total profit of \$20.3 million (Wenger & Mckechnie, 1999, p. 22). On the surface it appeared as though the needed checks and balances were in place to ensure smooth operations, and during the first three years everything seemed to be proceeding smoothly. Towards the end of 1999, however, whispers of financial impropriety began to circulate the provincial legislature. By the spring of 2000, the public's perception of and trust in SIGA and the provincial First Nations gaming industry were being significantly challenged.

In May 2000, the Saskatoon Star-Phoenix broke the story concerning potential mismanagement of SIGA funds, specifically the FSIN's failure to comply with provincial demands for full disclosure of financial statements related to the distribution of casino revenues. Driven by vari-

ous complaints about SIGA's and the FSIN's spending, the Saskatchewan Liquor and Gaming Authority (SLGA) intervened (Warick, 2000a, p. A1). The provincial minister responsible for gaming, Doreen Hamilton, singled out SIGA administration for what she claimed was its inability to control spending. This scrutiny centred on SIGA CEO and board of directors (board) chairman Dutch Lerat, in particular for his receipt of an estimated \$360,000 in unauthorized debit and credit card purchases. Lerat's gaming registration was suspended and an interim CEO was appointed in June. In addition to publicly questioning SIGA's effectiveness, Minister Hamilton threatened to fire the association's primary officers. She also stated that any FSIN resistance to her demands would force the shutdown of all casinos.

Provincial auditor Fred Wendel reviewed SIGA's books and indicated that his "audit found improper and questionable use of public money. The problems are serious and the government needs to correct the problems quickly" (Mandryk, 2000, p. A14). Wendel initially concluded that Lerat had taken \$360,000 in unauthorized debit and credit card advances above his \$150,000 salary. He owed SIGA \$811,906 for unsupported expense claims and a number of suspect business trips. Critical of SIGA, Wendel was also distressed at the limited research conducted prior to SIGA's initiating a \$12 million advertising campaign. An additional \$1.7 million originally destined for Saskatchewan's First Nations Fund, Métis organizations, and the province was also unaccounted for. Finally, SIGA had paid \$875,000 to Saskatchewan Indian Gaming Licensing (SIGL), a body that had no authority to grant licenses (Mandryk, 2000, p. A14). Wendel took careful aim at the Saskatchewan government's role, given their wilful disregard of a 1999 provincial auditor report that recommended the SLGA work with SIGA "to establish proper conflict of interest guidelines; ensure inspections and audits are completed as planned or document why the plan was changed; receive an external auditor's report within 90 days of the adequacy of SIGA's internal controls and receive and approve SIGA's budget on a timely basis, with procedures in place for approaching changes to the budget." Wendel concluded that improper spending would have been prevented had the SLGA "fully acted on the recommendations we

made in our 1999 spring report to the Legislative Assembly" (Mandryk, 2000b, p. A14). The quickly negotiated Framework Agreement was cited as the basis of the difficulties: it was ill suited to offer checks and balances in the face of unbridled spending.

CORPORATE IMAGE AND CONSUMER TRUST

The Dutch Lerat Affair preceded a period of larger corporate disgrace epitomized by the Enron accounting scandal of 2001. SIGA administrators presented the issue as inadequate accounting of irregular spending easily resolved once identified. Having originally depicted Dutch Lerat as a spendthrift, the print media quickly reversed course, labelling Lerat and SIGA corrupt and incapable of properly managing a multi-million-dollar corporation. This blow to SIGA's corporate image and reputation signalled to the provincial gaming industry that SIGA was on the cusp of a crippling monetary setback, which would have grave ramifications for the provincial gaming industry.

Corporate image is public reality; it is the general impression that a society of people has of an organization. For SIGA, which was and remains largely dependent on non-Native patrons for its financial success, creating a favourable corporate image is necessary to advance positive attitudes (political and societal) about the organization (Dowling, 1993; Van Riel & Balmer, 1997). These attitudes often reflect an individual's direct experience with an organization, specifically its ability to provide a valued service to its customers (Fombrun & Van Riel, 1997; Wartick, 1992). The print media play an influential role in framing public opinion, which suggests that multiple forces inform public attitudes about corporations. Over time, these interactions provide the public with the subjective data from which a corporate reputation develops (Gioia, Schultz, & Corley, 2000). Whereas "an image reflects a set of associations linked to a brand or company name that summarizes a brand or firm's identity," reputation "reflects an overall judgment regarding the extent to which a firm is held in light esteem or regard, not the specific identity it has" (Weiss, Anderson, & Macinnis, 1999, p. 75). According to this philosophy, a

company with a poor reputation will generate less attention, and ultimately fewer customers, than a firm with a good reputation. The link between a positive corporate image and company performance is generally accepted (Simoes, Dibb, & Fisk, 2005).

Keeping one's reputation strong requires effective management of the corporate image, because that image influences "stakeholders' perceptions and preferences of companies as employment and investment opportunities, as community members, and as suppliers of products and/or services" (Pucheve, 2008, p. 272). Strong corporate governance can effectively enhance the integrity of the financial reporting process, which aids managers in securing consumer trust (Cohen & Hanno, 2000). Two theoretical frameworks inform our understanding of corporate governance. The first is drawn from agency theory and postulates that managers will act according to their own self-interests, even if it is detrimental to the shareholders. As a result, diverse mechanisms are adopted to observe managerial performance, including independent scrutineers (members of the board) who monitor management (Bathala & Rao, 1995; Cohen, Krishnamoorthy, & Wright, 2002). The second framework considers governance as an agent of regulatory requirements and largely symbolic; it provides limited oversight and generally endorses management's decisions (Kosnick, 1987). In both cases, overseers are put in place to ensure adherence to financial reporting criteria and accountability. Multiple definitions of this last term abound, but in the main, accountability is "not essentially concerned with discretionary or voluntary disclosure, but rather with the institutionalization of legal rights for stakeholders to information concerning corporate behaviour" (Swift, 2001, p. 18). Strong corporate governance, then, is concerned with establishing the tools needed to counter the anticipated risks associated with individual advancement in an endeavour to advance a strong reputation.

A trustworthy CEO plays an important role in maintaining customer confidence should questions arise regarding unorthodox management styles or board of director efficiency. For First Nations casino operators, this is critical for several reasons. First, the casinos are largely dependent on non-Native patrons for their financial success. As an example, the Opaskwayak

Cree Nation's Aseneskak Casino near the Pas, Manitoba, has consistently suffered from low patronage since opening in 2002. A minimally successful venture based on modest annual profits, it has, as a result, never attained the level of patronage casino advocates and managers desired (Belanger, 2006). Second, public opinion indicates that only 1 percent of Canadians believe First Nations should operate gaming establishments (Azmier, 2000). Thus First Nations casino operators need to combat an already-existing negative feeling. Finally, the public trust is challenged by regular media reports detailing reserve corruption and political futility.

Unlike public corporations that are responsible for reporting to one set of shareholders, First Nations businesses are unique: they are often accountable to key stakeholders (the communities) and band councils (the governments). In this regard, First Nations businesses are indeed answerable to a minimum of two and oftentimes multiple stakeholders, each with its own demands and expectations. SIGA faced similar tensions: as the FSIN's charitable arm and gaming regulator, its board of directors was inherently bound to the FSIN as well as to the communities and to various other political agents, such as the province's ten tribal councils. This resulted in intersecting political and economic agendas, and nominal delineation between leadership decisions related to political advancement and those related to corporate surety. Two scholars have written of this and similar models, concluding that "members of tribal council get to make the decisions, hand out the goodies, and reward supporters, but the nation as a whole suffers as its power—its capacity to achieve its goals—is crippled by an environment that serves the individual interests of office-holders but not the interests of the community as a whole. Equally crippling is a community attitude ... that sees government not as a mechanism for rebuilding the future but simply as a set of resources that one faction or another can control" (Cornell & Kalt, 2006, p. 17). The resulting conflict is often an insurmountable and common phenomenon in North American indigenous communities, according to the Harvard Project on American Indian Economic Development. Intended to improve our collective understand about why some communities flourished economically where others failed, the Harvard Project has identified the policy of

legitimate self-rule exercised by Indian tribes to the exclusion of the United States as the central process of nation building. Among various issues the Harvard Project discovered is that successful tribes are able to separate politics from day-to-day business decisions.

According to the Harvard Project, First Nations seeking business opportunities often find themselves trapped in non-responsive colonial bureaucracies. In Canada, this is attributable to the Indian Act's restrictive provisions regulating reserve economic and political development. The resulting lack of strategic direction can be detrimental for Native leaders directing economic development. A lack of competent bureaucracy often complicates ambitious development programs, making difficult governing and administrative tasks more financially and administratively complex. Those First Nations that choose to not separate political and business interests would be well-advised to attract, develop, and retain skilled personnel, establish effective civil-service systems that protect employees from politics, install robust employee grievance systems, and establish regularized bureaucratic practices so that decisions are implemented and recorded effectively and reliably (Cornell & Kalt, 2006; Cornell, Jorgensen, Kalt, & Spilde, 2005).

This brief discussion highlights the key components of strong corporate governance and how it can be employed to ensure a positive corporate image, leading to an enhanced public reputation. One researcher laments, however, "Given the importance of the relation between the quality of governance mechanisms and the credibility of the financial reporting system, it is surprising that we know so little about the nature and extend of this relation" (Farber, 2005, p. 540). This could be said to apply directly to SIGA. Bound by the Framework Agreement and the Operating Agreement, both of which were negotiated with the provincial government, it seemed the proper mechanisms existed to ensure accountable financial reporting. Within three years of opening, however, it was clear that SIGA officials often disregarded an already weak accountability framework, thereby threatening the First Nations gaming industry. As has been suggested by one study, most "fraud firms' governance structures are initially weak" (Farber, 2005, p. 540). Detecting the fraud is important, but it is also vital to assess how fraud firms

respond (e.g., through corporate restructuring) and to determine how new governing models were expected to circumvent what previous governing structures were unable to accomplish.

METHOD

The following analysis is based on newspaper articles, editorials, and op-ed pieces obtained from Canadian newspapers. Most of the stories originated in Saskatchewan, and in most cases were published in the Saskatoon Star-Phoenix or the Regina Leader-Post. On several occasions stories appeared in other regional newspapers (e.g., the Kitchener-Waterloo Record) with additional information not cited by the Saskatchewan-based newspapers. These are occasionally referred to, albeit utilized more for context. The articles used in this study make reference to the Dutch Lerat Affair and SIGA's response to outside challenges to its legitimacy over a four-and-a-half year period: June 2000 to December 2004. A preliminary search of articles for the acronym SIGA turned up 1,588 documents on the Canadian Newsstand database; for Dutch Lerat, 523 documents. A combined search generated 367 hits, all of which were used for the following analysis. The research's final phase consisted of a thematic analysis, based on these articles, of subject matter related to both SIGA's response to the fraud and how it countered these actions (Daly, Kellehear, & Gliksman, 1997). The coding process involved identifying a principal theme or proposition prior to proceeding with data interpretation (Boyatzis, 1998). This enabled data to be organized and categorized, and from there for central themes to be identified and developed (Fereday & Muir-Cochrane, 2006). A comparative overview of newspaper coverage was not conducted, nor was a distinction made between newspaper discourse and the comments of the primary actors. The chapter is concerned with outlining the various ways SIGA attempted to bolster its tarnished corporate image to secure the public's trust.

ANALYSIS

SIGA responded in two ways to buffer criticism in its attempts to secure the public's trust and move forward: (i) by developing an independent corporate response; and (ii) by citing Aboriginal

rights/inherent right to self-government. Each response involved a variety of actions dealing with the affair (as listed below):

1. The independent corporate response involved
 - (a) drafting new internal accountability criteria and calling for audit
 - (b) firing Dutch Lerat
 - (c) altering SIGA's board of directors selection criteria
 - (d) working with the province to rebuild business relationship
 - (e) drawing from tradition to guide contemporary corporate development.
2. The Aboriginal rights/inherent right to self-government response involved
 - (a) downplaying the extent of mismanagement
 - (b) challenging provincial jurisdiction over reserve casinos
 - (c) citing the province's imposed changes as a missed opportunity to learn from mistakes
 - (d) blaming the print media for undermining the FSIN's ability to self-regulate.

INDEPENDENT CORPORATE RESPONSE

SIGA quickly became the focus of unprecedented print media attention highlighting what initially appeared to be financial mismanagement. This soon spiralled into talk of misappropriation of funds and fraudulent activities. All newspapers in the sample contain information and quotes from major players about the need to secure public trust by responding to outside charges in an appropriate manner.

DRAFTING NEW INTERNAL ACCOUNTABILITY CRITERIA AND CALLING FOR AUDIT

The first action taken by FSIN president Perry Bellegarde was to announce a new SIGA policy for submitting travel expenses on June 16, 2000. Proper documentation was now required to track spending, including in particular all receipts cataloguing expenses. No maximum spending limit was imposed, although the board would review

expenditures on a monthly basis (Warick, 2000b). "As far as we're concerned," claimed Bellegarde, "we have every trust in the system that's there." The issue was simple: a "grey area for [SIGA] financial controls" existed. As part of its self-imposed changes, SIGA adopted the crown corporation schedule for per diems and remuneration (Silverthorn, 2000). With new monitoring of all spending criteria in place, Bellegarde expressed his confidence that a corporate review and an internal FSIN audit would find no evidence of wrongdoing. This was apparently intended to assuage government fears while impressing upon gaming officials that SIGA employees were exercising due diligence within an imperfect system. Operations were restructured to improve accountability and to reassure the public and government officials, thus reinforcing the public trust.

FIRING DUTCH LERAT

The following day, June 17, 2000, the provincial minister in charge of gaming (Hamilton) suspended Lerat's gaming registration and ordered the immediate cancellation of his credit and debit cards. Bellegarde was bombarded with questions concerning his continued support of Lerat and how the missing money was spent. Newspaper columns added further fuel to the fire, arguing that "accountability only sure bet," and that SIGA was "setting a new standard in deception." Bellegarde held out for six days before finally terminating Lerat (Parker). Lerat's termination suggests that Bellegarde was aware that SIGA's corporate image was taking a hit, thus impugning its reputation. He insisted that Lerat would be forced to pay back the entire amount while occasionally suggesting that he could potentially remain on the payroll, citing Lerat's exemplary work—outside of some minor mismanagement issues.

ALTERING SIGA'S BOARD OF DIRECTORS SELECTION CRITERIA

The day the story broke, Bellegarde admitted the need to realign SIGA's corporate structure. He further acknowledged that having Lerat serve as both CEO and board chair was a conflict of interest. After being asked to resign as the board

chair, Lerat did so willingly and immediately. It became evident during this period that the existing SIGA board model was inefficient. Prior to 2000, the ten provincial tribal councils had each elected one representative to the eleven-member board. Tribal councils could change their member without notice, and the operating rules were not clear (Burton, 2000). Conflict of interest guidelines were also nonexistent. Meadow Lake tribal council representatives in July "indicated that the whole board should be replaced and Dutch [Lerat] should not be the only one to take the fall. The director of finance for SIGA should be fired as well. He's got a certain amount of responsibility and should have said something" (Zakreski, 2000a). The FSIN responded a few months later by introducing new accountability guidelines, including seventeen internal controls to monitor spending. The tribal councils were also asked to reconsider their appointments to the eleven-person board. During the FSIN election campaign, the need to separate politics and business was broached by Morley Watson, who was seeking to replace Bellegarde. He argued, "Our businesspeople must make the business decisions and our political leaders have to fight the political battles." He added that the board members should be First Nations businesspeople rather than tribal council members or FSIN chiefs (Parker, 2000b). As of the end of the October 2000, five of the eleven SIGA board members had been replaced (Parker, 2000c).

WORKING WITH THE PROVINCE TO REBUILD BUSINESS RELATIONSHIP

Returning to the negotiating table to revamp the original Framework Agreement was the first step taken to rebuild the damaged province-FSIN relationship. Of particular concern were: (i) reporting and communication criteria; and (ii) criteria outlining SIGA's overall performance objectives. The report demonstrated that both SIGA and the SLGA had failed to properly adhere to provisions detailing auditing and reporting procedures. Cited as the source of the difficulties, the Framework Agreement was loosely configured, making it open to interpretation. It was overhauled and a new framework developed. Signed

in 2002, the new agreement created a 25-year partnership that would be reviewed every five years, with the understanding that each party had the authority "to raise any matter for discussion and negotiation during the Review Period by providing the other party with reasonable notice in writing of its intention to do so" (Gaming Framework Agreement, 2002, p. 23). The revenue-sharing formula was revamped to assign the First Nations Trust half of net revenues, with the remainder to be divided equally between the province's general revenue fund and the newly reconstituted Community Development Corporations.

The four CDCs 'board of directors' structure was jettisoned for a new model, according to which a simple majority representing the host tribal council would make up the board of directors, along with two other representatives drawn from other tribal councils. A standing committee was also struck to "facilitate and coordinate communication between the Community Development Corporations and the Government concerning the operation of the Community Development Corporations and the distribution of gaming funds to the organizations" (Gaming Framework Agreement, 2002, p. 17). To ensure greater accountability, the CDCs were required to hire an auditor to determine whether "the monies received by the Corporation have been fully accounted for and properly disposed of and that the proper rules, policies and procedures are applied" (Gaming Framework Agreement, 2002, p. 23). The government retained responsibility for determining SIGA's net profits at the end of each fiscal year, and for distributing those monies according to the revenue-sharing formula. The new Framework Agreement's accountability and management provisions were more rigorous, assuring greater accountability when handling revenues.

DRAWING FROM TRADITION TO GUIDE CONTEMPORARY CORPORATE DEVELOPMENT

Upon ensuring the public that it had indeed turned over a new leaf, SIGA's 2003-04 Annual Report outlined a list of five principles it had adopted to guide employee relations and ensure the maintenance of public trust. Drawn from key

principles Cree leaders employed during Treaty 6 negotiations with the British Crown in 1876, these ideas reflected a new approach to corporate governance. As the annual report describes, "SIGA will strengthen the lives of Saskatchewan and First Nations people through employment, economic growth and community relations. This will be accomplished through the provision of a distinctive First Nations gaming experience that reflects the traditional aspects of our First Nations culture and hospitality. As a First Nations organization employing First Nations people, SIGA has adopted five principles to encourage balance while incorporating traditional aspects of First Nations culture. While our five guiding principles are presented here in Cree, there are parallel expressions in the Saulteaux, Dene, Lakota, Dakota and Nakota languages." The principles are as follows:

Tâpwêwin (Speaking with precision and accuracy): The principle of Tâpwêwin advocates speaking with precision and accuracy. For SIGA, from a business perspective, it means we are accountable and conduct our business with integrity, honour and discipline.

Pimâcihowin (Making a living): Pimâcihowin stresses the importance of making a living and is today's realization of our First Nations treaty relationship. The financial and operational success of SIGA provides the means to integrate a holistic approach to improve the quality of life for our people and for all people in the province of Saskatchewan.

Miyo-wîcêhtowin (Establishing good relations and getting along with others): The value of getting along with others is represented by the word Miyo-wîcêhtowin. By conducting our business in a manner that reflects our First Nations hospitality, traditions and customs, we are able to foster good relations with our customers. Guest satisfaction is crucial to our success.

Miskâsowin (Finding one's sense of origin and belonging): Miskâsowin represents the value of finding one's sense of origin and belonging. A fundamental goal of SIGA is to bring about a positive sense of origin and belonging in a predominantly First Nations employee base. This will lead to confident, productive and fulfilled employees.

Witaskêwin (Living together on the land): Living together on the land is the fundamental value conveyed by the word Witaskêwin. SIGA's vision statement "Sharing Success" speaks to the concept of sharing the land or, in today's terms, sharing resources. This value inspires us to give back to the communities where we live and work (Saskatchewan Indian Gaming Authority [SIGA], 2004, pp. 12-13).

As discussed above, the FSIN and SIGA responded in what could be described as a responsible manner. Each step appears to have been taken with the intention of countering the poor publicity the Dutch Lerat Affair was generating and ensuring a quick containment of negative publicity. Importantly, it must be noted that these responses could best be described as being informed by economic concerns as opposed to political concerns. Reflecting on the Harvard Project's unease with political and economic amalgamation, the aforementioned responses, while developed by the FSIN's political arm, better reflect the organization's response to a potential economic hit borne of poor publicity and lagging public trust. The following section details the political response.

ABORIGINAL RIGHTS/INHERENT RIGHT TO SELF-GOVERNMENT RESPONSE

On the surface it appeared as though SIGA and the FSIN had taken several positive steps forward through a corporate restructuring process that embraced enhanced accountability. Despite these varied responses, the FSIN concomitantly embraced an Aboriginal rights/self-government discourse that at times appeared to be counter-intuitive to the proposed structural and ideological changes that SIGA seemed to be on the verge of implementing.

DOWNPLAYING THE EXTENT OF MISMANAGEMENT

In the same June 2000 meeting in which Lerat stepped down as CEO, the SIGA board announced new controls on expense accounts. It also promised that the misspent monies would be paid back (Warick, 2000c). A SIGA press release

initially reported \$260,000 was misspent, when in fact the total was \$360,000. The reason for the difference: the SIGA board (of which Lerat was the chair) agreed to an unbudgeted annual \$50,000 salary increase for Lerat retroactive two years, in keeping with industry standards, followed by a three-year contract reflecting these changes. This raised his annual salary to \$500,000 to offset the amount of Lerat's indebtedness to SIGA. This occurred a little more than one month before the original story broke (Parker, a). Bellegarde publicly supported Lerat, claiming his CEO spent appropriately on gifts, contributions to powwows, and travel expenses for himself and others. The province intervened and ordered both the rescission of the pay raise and the cancellation of Lerat's credit cards, while also bringing to a close negotiations between the province and SIGA regarding two new casinos. (Negotiations remained closed until 2002.)

The internal SIGA audit was submitted September 14, 2000, two months before the provincial audit authored by Fred Wendel. It contended that the print media was exaggerating the extent of its perceived overspending. Acknowledging Lerat's unauthorized expenditures, the FSIN admitted that the board's spending was "out of step with our fiscal reality. Despite rising revenues our profit margin is falling" (Silverthorn, 2000, p. A1). The SIGA audit concluded that the board misspent an approximate \$835,000 (Parker, 2000b). This amounted to an average of \$47,000 annually for each board member for travel expenses, per diems, and remuneration. The Manitoba Lottery Corporation spent \$45,000 total during the same period; likewise, the Saskatchewan Crop Insurance Corporation incurred \$87,798 in board expenses (Parker, 2000e). The provincial auditor's report was released two months later, and it identified that total misspending was closer to \$1.7 million, a number that grew to \$2.3 million by mid-2001 (Silverthorn, 2002). SIGA openly disagreed with these conclusions, although it was later revealed that despite having made \$7.5 million more than the previous year, the Gaming Authority experienced a \$3.3 million drop in profit (Parker, 2001a).

Additional research uncovered that several board members were hired as SIGA consultants and that Lerat was not interviewed for the CEO position, against an FSIN consultant's advice.

Wendel's report indicated that Lerat did not submit a resume and that the SLGA did not conduct a background check, since the applicant was an FSIN vice chief (Mandryk, 2000a). Regarding board members hired as SIGA consultants, the key example cited was the \$6,000/month contract given to former FSIN chief and board member Roland Crowe. Crowe was hired in 2000 on a seven-month contract; it was reported that upon that contract's expiration it would be renewed until July 2001, and then extended again for another three years. Crowe claimed the contract was to become permanent. Furthermore, the contract was for Crowe and his partner Mick Ryan to develop the Moose Jaw casino proposal and to negotiate management contracts with three Manitoba First Nations interested in operating casinos (Parker, 2001b). The negotiation of contracts with Manitoba First Nations would be beyond the scope of the 1995 Framework Agreement. Crowe insisted, however, that no conflict of interest existed due to widespread knowledge of the contract.

Wendel's subsequent two reports cited continuing discrepancies while suggesting that SIGA failed to implement the changes needed to secure the public's trust. In December 2001, SIGA's failures to develop a business plan and hire a chief financial officer were identified. Wendel also cited room for additional fraud at SIGA, including ease of access to blank cheques and automated systems lacking password protection that allowed "unauthorized persons [to] make changes to the systems to conceal frauds and errors" (Silverthorn, 2001, p. A1). The review unearthed additional fraud, including an employee who made improper payments worth \$30,000 and a former employee who, with a partner, defrauded SIGA of \$66,000 by falsifying account entries (Parker, 2001c). An update in December 2002 indicated that SIGA "continues to make payments beyond its authority and without due care. Saskatchewan Liquor and Gaming Authority (SLGA) is responsible for the supervision of SIGA. While (SLGA) has good practices in other areas, its supervision of SIGA remains deficient." In this regard, Wendel noted that the SLGA authorized SIGA to pay \$400,000 to the FSIN for legal fees in connection with negotiating the new twenty-five-year gaming agreement and \$150,000 to the SIGL without proper authority. As of December 2002, SIGA had imple-

mented only seven of the original nineteen recommendations. Ignored critical suggestions included establishing adequate policies to "ensure its books and records reflect its business operations" and "compliance with the casino operating agreement" (Mandryk, 2002, p. A18).

In December 2003, a fourth consecutive report critical of SIGA's spending was published identifying a \$446,000 unauthorized expenditure promoting the creation of a Saskatoon casino, well above the \$100,000 approved payment. Most of the expense was recorded in other categories on the balance sheet (Parker, 2003). In December 2004, Wendel again reported questionable spending practices. This time, SIGA had spent \$480,000 on disputed marketing and promotional items (Burton, 2004).

CHALLENGING PROVINCIAL JURISDICTION OVER RESERVE CASINOS

In June 2000, renowned Star-Phoenix columnist Doug Cuthand promptly identified the FSIN's reliance on jurisdiction claims to deflect outside criticism: "The jurisdictional argument was a non-starter and clearly dealt with in the agreement. The FSIN wisely backed away from that argument and saved the issue of provincial jurisdiction in First Nations affairs for another day." He also astutely concluded, "This whole incident has the potential to haunt self-government if the First Nations leaders don't take decisive action and get SIGA under control and gain back its credibility" (Cuthand, 2000a, p. A13).

Cuthand was, however, somewhat optimistic in proclaiming that the FSIN had backed away from this discourse. Rather, the FSIN continued to aggressively challenge provincial jurisdiction over reserve casinos. Despite several Supreme Court of Canada cases concluding that gaming jurisdiction rested with the province (e.g., Pamajewon, 1996), Bellegarde insisted provincial officials were "overreaching their bounds as far as we're concerned. Is it their jurisdiction to say, 'You can't do this?' No." He later added, "We've ultimately been working towards First Nations jurisdiction and control over management and operations of our gaming industry here in Saskatchewan. Unfortunately, the 1995 gaming agreement does give the power, authority and

control to Saskatchewan Liquor and Gaming right now" (Warick, 2000c, p. A1). This argument was later altered in late 2000 to reflect on the nature of First Nations jurisdiction on reserves as opposed to gaming in general (Parker, 2000f). Bellegarde cited provincial jealousy as the motivating factor driving what he claimed many in the First Nations community would characterize as a witch-hunt: "Is it because they're [the SLGA are] upset with the success of our operations? That's something you've got to speculate about because [the government-owned] Casino Regina was going into Moose Jaw. One of our other tribal councils was going to go into Moose Jaw. So we had competing interests" (Zakreski, 2000c). He added, "There's some other political agenda [government officials] aren't coming clean with" (Warick, 2000d).

Former Assembly of First Nations (AFN) grand chief David Ahenakew in December 2000 answered the claims that the FSIN had given up jurisdiction by insisting that Saskatchewan's First Nations were taking jurisdiction back or "we close all casinos. The ultimate bottom line is to close all casinos; not just the Indian casinos but all the casinos. There will be no gambling in this province." Willing to throw all provincial casino employees under the bus to regain jurisdiction, including an estimated 900 First Nations workers, Ahenakew demanded provincial officials "back off and allow us our money, our jurisdiction, get the hell out of there, then everything would be fine." He also implicitly suggested if the FSIN were not granted jurisdiction, SIGA's continued role as corporate sponsor would be compromised, as would its charitable work ("Ahenakew Urges Indian to Control Casinos," 2000).

This response was multifaceted. Take SIGA's two-pronged response to the auditor's 19 recommendations, for example. Publicly Bellegarde admitted that they were logical responses to the situation and that they would be implemented. However, as of December 2002, Wendel highlighted SIGA's unwillingness to implement change: "SIGA has no clear plan to improve its spending practices" (Mandryk, 2002). For instance, it was some time before the positions of CEO and board chair were officially separated, and SIGA resisted recommendations to overhaul the board structure. The FSIN

attempted to placate the print media and therefore the public by making aesthetic changes to the board structure. The new rules that were instituted for appointing trustees included stipulations that criminal background checks be conducted; all candidates be bondable; trustees be provided training in due diligence; and that the provincial government make the appointments (Adam, 2001). Acknowledging this resistance, the SLGA unilaterally fired the board members and instituted its seven-member model in its place.

In another instance, the FSIN attempted on three separate occasions to re-hire Lerat, despite his being the subject of a very public RCMP investigation. Within two weeks of the mismanagement story breaking, in June 2000, the FSIN tried to secretly re-hire Lerat. The rationale: Lerat was "still a First Nations citizen member, he will always be a Cowessess band member. So people thought he's got a lot of experience in gaming, there are financial obligations from the individual to SIGA" (Zakreski, 2000a, p. A10). The Saskatchewan Indian Institute of Technologies (SIIT) later provided Lerat with a six-month, \$30,000 contract. SIGA also refused to furnish the SIGL (SIGA's regulatory authority) with financial statements, and the SIGL was blamed for doing a poor job of monitoring the gaming authority (Zakreski, 2000d). First Nations Trust Fund financials were withheld in 1997, defying a provincial auditor's request to review the records, as were board minutes (Zakreski, 2000d). This despite the FSIN's justice and economic development commissions demanding their release (Parker, 2002b). SIGA begrudgingly relented and delivered the minutes to Ernst and Young—in effect bypassing Wendel on the basis of proprietary interest. The review reported that the board ran informally; multiple people attended and influenced the outcome of meetings; it was difficult to ascertain who was supposed to be in attendance or what the rules were leading to vital corporate decisions (Parker, 2002d, p. A1).

It is interesting to note that as the inherent right to self-government and the corresponding right to regulate reserve casinos was being cited, FSIN leaders consistently referred to the SLGA's failure to monitor and regulate SIGA spending. Ahenakew opined, "All of us are to blame for allowing the province to do what it's doing to

us" (Adam, 2000, p. A6). Bellegarde claimed that the SLGA was partly responsible: "Every year they had the authority and responsibility. They vetted SIGA's operating expenses and budgets. They knew what was going on" (Parker, 2000f, p. A3). Interim chair of the board Gerry Merasty also questioned the province's competency: "They were made aware of the situation in 1998 and they approve all budgets and audits and they were aware—why did they choose to raise it [this issue] at the end of 2000?" (Silverthorn, 2000, p. A1). Bellegarde blamed neo-colonial attitudes for his and SIGA's difficulties: "Every year they [SLGA] had the authority and responsibility. They vetted SIGA's operating expenses and budgets. People don't talk about that" (Parker, 2000f, p. A3). Bellegarde's parting comments were provocative: "Every time First Nations people try to do something for their people in a good way, there's still oppression." He added, "There's that control. There's still that colonialism that exists" (Mandryk, 2000c, p. A1).

Bellegarde potentially undid any good will when he asserted that jurisdiction over reserve gaming was "the jewel in our crown ... and that if it is our sovereign territory, we should be able to do what we want, when we want, in our land" ("Reveal Intent of SIGA Deal," 2002, p. A12). Then, in June 2003, the FSIN vice chief responsible for economic development, Guy Lonechild, announced that Lerat had once again been hired, this time to expose the province's influence in the SIGA scandal. Attempting to deflect blame, Lonechild informed the print media, "The province was regulating SIGA and they approved all the expenses. The province regulated all the operations and they were licensing all the casinos and the people who managed them. So the province was responsible." He added, "We're going to expose those, like they did to us. From the First Nations' point of view, its time for us to tell the truth about the province. And that's what I'm going to do" (Parker 2003, p. A1). As a Star-Phoenix editorial later suggested, "It's as pathetic as it's galling to see Lonechild trying to play the victim card in suggesting that intelligent and competent Native persons responsible for the profitable casinos were powerless to act ethically" ("Hiring Lerat Absurd Move," 2003, p. A14).

CITING THE PROVINCE'S IMPOSED CHANGES AS A MISSED OPPORTUNITY TO LEARN FROM MISTAKES

SIGA responded slowly to the nineteen recommendations to improve government and accountability, although on November 16, 2000, the entire SIGA board of directors was fired. A seven-member board was established in its place with the following criteria: members must demonstrate proper educational qualifications and business experience, with three positions designated for government appointees. SIGA hired an internal auditor, limited credit card availability, and introduced new conflict-of-interest guidelines. Bellegarde's demeanour at times suggested a willingness to meet with government officials to resolve the situation, with him claiming, "We've got to sit down and work this out" (Warick, 2000c, p. A1). On other occasions, he claimed that the scandal was simply reflective of the growing pains associated with self-government ("Hiring Lerat Absurd Move," 2003). In what was described by the Harvard Project as practical sovereignty, those communities and their leaders will benefit directly from good decisions while suffering the consequences of bad decisions: "Once decisions move into Indians' hands, then the decision-makers themselves have to face the consequences of their decisions." This, the authors argue, provides a learning curve resulting in "the quality of their decisions" improving (Cornell & Kalt, 2006, p. 14). It seems that the province agreed with this general assessment: in April 2002, a new twenty-five-year agreement was signed that permitted SIGA to install an additional 125 machines, bringing its total to 625. It then allowed for the installation of 250 more at the proposed casino in Moose Jaw (Parker, 2002a).

BLAMING THE PRINT MEDIA FOR UNDERMINING THE FSIN'S ABILITY TO SELF-REGULATE

The print media made convenient targets for an FSIN leadership frustrated with having their every action in the spotlight. Although this tactic played out minimally in the print media, it was, all the same, an aspect of an overall response whereby the FSIN blamed others for its inability

to self-regulate. This unusual situation was arguably the result of many FSIN leaders' unfamiliarity with the internal workings of the print media and their minimal experience working with non-government agents seeking out corruption. Frustration boiled to the surface on October 18, 2000, following the publication of the FSIN's internal audit of SIGA, acquired by a Star-Phoenix reporter. The SIGL chief executive asked the reporter to refrain from publishing from the report, arguing that it was destined for internal [read "FSIN and affiliated agents"] consumption (Parker, 2002b). As Star-Phoenix columnist Murray Mandryk, who closely followed the scandal, wrote, "The FSIN chiefs and their overpaid spin doctors were busy playing the race card Wednesday, desperately trying to make this issue about something that it is not. The issue is the print media, they charged" (Mandryk, 2000b, p. A11). Doug Cuthand identified that during the FSIN chiefs' assembly the print media came under attack and were accused of muckraking and meddling. However, as he noted, "What they failed to mention is that the document was leaked to the media by someone within the First Nations community. The report came from within the offices of the Saskatchewan Indian Gaming Licensing Commission" (Cuthand, 2000b, p. A17).

FINAL THOUGHTS

The Dutch Lerat Affair had the potential to compromise the public's trust in SIGA, and to a lesser extent in the FSIN, resulting in diminished gambling revenues. First Nations officials responded immediately to a torrent of negative publicity, highlighting financial impropriety with two identifiable strategies: (1) establish a dialogue that would shape its official corporate response to perceived wrong-doing; and (2) cite the inherent right to self-government as a justification for First Nations mistakes made in pursuit of self-determination. These responses reflect the economic and political dimensions First Nations communities contend with daily, and how contradictory the responses can become when informed exclusively by political agendas. The failure to separate politics and economics in this case led to the misappropriation of funding, but more importantly it hindered the FSIN's public response. The Harvard Project's findings anticipated this result: SIGA's corporate structure

means that it is a branch of the FSIN, informed by and answerable to politicians. Even if SIGA's gross revenues had not taken a significant hit, suggesting that the public's trust had not been compromised, the central issues identified in this case study resonate with the Harvard Project's long-standing contention that First Nations must separate politics and economics. As of 2010-11, SIGA is successfully operating six casinos and the Dutch Lerat Affair is largely forgotten—withstanding a poor corporate response to a troublesome episode that could have turned out unfortunately for all involved.

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