

OFFICE OF INTERNAL AUDIT AND ETHICS

738 Acquoni Road
PO Box 455
Cherokee, NC 28719

p. (828) 359-7030
w. oia.ebci-nsn.gov
e. oia@ebci-nsn.gov



June 3, 2026

Executive Office
Tribal Council
Eastern Band of Cherokee Indians

Re: Qualla Enterprises, LLC Board of Managers (Investigation 2026-4-205)

Dear Executive Office and Tribal Council,

The Audit and Ethics Committee met on June 3, 2026, to review the results of our investigation 2026-4-205 conducted in accordance with Resolution 181 (2026). The committee determined there were three violations of the Code of Ethics by Tagan Crowe and assessed a fine of \$250.00. The committee did not find any violations by Morgan Owle-Crisp, Jacob Reed, or Albert Rose.

Please contact our office if you have any questions regarding this matter.

Respectfully,

Tasheena Parker

Tasheena Parker MSHR, CFE, LPEC, THRP
Ethics Officer

cc: Sharon Blankenship, Chief Audit and Ethics Executive
QE Board of Managers
Attorney General

Enclosure: Investigation Report

OFFICE OF INTERNAL AUDIT AND ETHICS
ETHICS INVESTIGATION REPORT
JUNE 3, 2026

INVESTIGATION NO: 2026-4-205
DATE FILED: April 10, 2026
APPOINTING AUTHORITY: Tribal Council and Executive Office
BOARD OF MANAGERS: Albert Rose, Jacob Reed, Morgan Owle-Crisp, and Tagan Crowe

I. ALLEGATION

The Board of Managers for Qualla Enterprises, LLC may have violated Cherokee Code Section 117-45 Standards of Ethical Conduct if they mishandled confidential information, over-delegated decisions to Sovereign Solutions Carolina LLC, or committed other malfeasances.

II. BACKGROUND

The above-named individuals were appointed to the Board of Managers for Qualla Enterprises, LLC (Qualla). Qualla is a limited liability company formed in March 2022 under the laws of the Eastern Band of Cherokee Indians. In June 2022, Qualla entered into a Management Services and Consulting Agreement with Sovereign Solutions Carolina, LLC (SSC) for technical experience and expertise in the development, management, and operation of a cannabis business. Under the agreement, SSC agrees to provide consulting services and to manage the cannabis business with oversight and budget approval by the Board of Managers for Qualla. The newest member, Tagan Crowe, joined the board in December 2025.

The events, leading to the request for an investigation of the Board of Managers (Board), are reflected in the timeline below.

TIMELINE

December 4, 2025	Tagan Crowe was appointed to the Board.
December 5, 2025	Tagan Crowe was sent various Qualla documents; the same documents provided to all Board members.
January 21, 2026	Tagan Crowe attended his first Board meeting.

February 2 – 18, 2026 Tagan Crowe forwarded several Qualla documents to his personal email [REDACTED]

February 25, 2026 Tagan Crowe attended the Indigenous Cannabis Industry Association (ICIA) conference “Great Lakes Indigenous Cannabis and Hemp Summit” in Lac Du Flambeau, Wisconsin.

- Tagan Crowe was a panelist in the conference’s Dirt to Market segment which discussed vertical integration, partnerships & brand building. There was a flyer advertising the segment with a picture of Tagan Crowe as a panelist.
- The Dirt to Market Segment was 2:40 pm-3:40 pm (Central). According to Tagan he drove approximately 13 hours one way and spent less than 3 hours at the conference.
- The other Board members were not aware Tagan Crowe had attended this conference and participated as a panelist.

February 25, 2026 Tagan Crowe emailed the other Board members and requested time to report on the conference.

- One reply stated, “What conference?”

February 26, 2026 The Board held its monthly meeting. Tagan Crowe was not placed on the agenda but was allowed to discuss the conference he attended. The Board referenced Facebook posts that contradicted Tagan Crowe’s report and discussed with him the fact that the ICIA was an adversary of Qualla.

After the business meeting, due to concerns with Tagan Crowe providing false statements about the ICIA conference and him forwarding company information to his personal email, the other Board members voted to suspend Tagan Crowe.

March 5, 2026 The Board sent a letter to Tagan Crowe informing him of his suspension.

March 19, 2026 The Board submitted a resolution to Tribal Council recommending Tagan Crowe’s removal from the Board.

April 1, 2026 The Board, on or about April 1, contacted the Tribal Council Chairman and requested to withdraw the resolution.

April 2, 2026 The resolution seeking to remove Tagan Crowe was heard in Tribal Council. Tribal Council amended and passed Resolution 177 and passed newly submitted Resolutions 180 and 181. These resolutions removed Carolyn West from the Board and suspended the remaining Board members. Resolution 181 requested an investigation be conducted on the suspended Board members by the Office of Internal Audit and Ethics.

April 3, 2026 The Office of Internal Audit and Ethics received a complaint filed by the Board against Tagan Crowe.

April 10, 2026 The Office of Internal Audit and Ethics received a letter outlining the desired scope of the investigation from the Tribal Council and Executive Office.

III. RELEVANT CHEROKEE CODE SECTIONS

Section 117-45.1(a) Definitions

“(1) *Tribal officials*. Any person who is:

- a. A Tribal officer as defined in Section 1 of the Charter and Governing Document;”
- b. A member of Cherokee School Board as defined in C.C Section 115-8;”
- c. Serving as a member of an authority, board, committee, or commission, appointed by Tribal Council, the Executive Committee or Principal Chief, and who is subject to removal by the appointing authority;”
- d. Appointed by Tribal Council or the Executive Committee or Principal Chief, and who is subject to removal by the appointing authority, to carry out actions, provide guidance, or assistance to the Tribal Council, the Executive Committee or to a member of the Executive Committee.”

Section 117-45.3 Code of Ethics

“(d) Tribal officials shall treat service to the EBCI as a sacred public trust with fiduciary responsibility, which requires upholding and acting in accordance with laws and engaging in the proper governance of the EBCI in a manner, which is placed above personal and private gain.”

“(p) Tribal officials may participate in private, public, civic, and/or charitable activities provided such activities do not compromise the integrity or reputation of the EBCI or interfere with the performance of official duties.”

“(q) Tribal officials shall maintain or enhance the honesty and integrity of their respective offices; and safeguard the reputation of the EBCI as a whole.”

IV. INVESTIGATION PROCESS

A request for investigation was cited in Resolution 181(2026) dated April 2, 2026, with a subsequent letter from Tribal Council and the Executive Office dated April 10, 2026. The complaint filed by the Board was consolidated with this investigation request.

The Ethics Review Committee reviewed the investigation request in a quarterly meeting on April 14, 2026. The committee approved for the ethics staff to proceed with an investigation. (See Resolution ERC 26-04).

Interviews were conducted to obtain more information and clarification about the events and concerns prompting the request for an investigation. Between April 21 and May 12, the following individuals from Qualla were interviewed:

1. Morgan Owle-Crisp, Board of Managers
2. Albert Rose, Board of Managers
3. Jacob Reed, Board of Managers
4. Tagan Crowe, Board of Managers
5. Cyrus Rattler, Director of Finance
6. Adam Fox, Director of Information Technology
7. Richard Frias, Attorney
8. Forrest Parker, General Manager
9. Lee Griffin, Director of Human Resources
10. Carolyn West, Former Board of Managers

Relevant information, documents, emails, and correspondences were also reviewed.

V. FINDINGS OF FACT

1. The Board of Managers are Tribal officials as defined in Cherokee Code Section 117-45.1.
2. The Board of Managers are enrolled members of the EBCI.

VI. ANALYSIS

The letter dated April 10, 2026, outlining the desired scope of this investigation, posed the following questions:

1. ***How did the members of the Board handle confidential information? Have they signed confidentiality/non-disclosure agreements? Have they adopted written policies and procedures governing the handling of confidential or proprietary information?***

The Board members except Jacob Reed signed confidentiality and non-disclosure agreements. The Management Services and Consulting Agreement with SSC does define confidential information and contains a confidentiality clause. Qualla has written Standard Operating Procedures in draft form. In Version 2 effective May 1, 2026, Section 3.5 addresses the handling of confidential information.

2. ***The Tribe received information that members of the Board shared information between their QE email accounts and their personal email accounts. Did Board members send or***

forward emails from their QE address to their personal address? Did they distribute emails or attachments to non-QE third parties?

The Board members, except for Albert Rose and Morgan Owle-Crisp, did send or forward emails from their QE email address to their personal email address. Although Albert Rose and Morgan Owle-Crisp did not send or forward emails to their personal email address, they did use their personal or work email addresses to receive emails from Qualla. In one instance Morgan Owle-Crisp forwarded an email with attachments to a non-QE third party email; however, the email did not contain QE confidential information.

We obtained all emails for each Board member. We sorted sent emails and specifically reviewed emails sent externally with an attachment (See Table 1). We cleared emails that were sent to a related party or business-related recipient. The remaining emails that were not cleared were emails sent to the Board member’s personal or work email or to a non-QE email or third party. We did a cursory review of all other emails sent externally; we did not note any concerns.

Table 1

Board Member	Sent Externally with Attachment	Cleared³	Not Cleared	Personal/ Work Email	Non-QE email/ Third Party
Jacob Reed	40	12	28	15	13
Tagan Crowe ¹	12	0	12	12	0
Morgan Owle-Crisp ²	10	9	1	0	1
Albert Rose ²	0	0	0	0	0
TOTALS	62	21	41	27	14

¹ New board member effective December 4, 2025

² Member did not send emails to personal/work email but used personal/work email to receive Qualla emails

³ Email sent to EBCI-nsn.gov, SSC, or business-related recipient

See Appendix A for more information about the email population.

3. Please determine, if possible, whether or not emails sent by any Board member from their QE email account to their personal email account, were then forwarded to any non-QE (outside) party?

We cannot determine whether or not emails sent by any Board member from their QE email account to their personal email account were then forwarded to any non-QE (outside) party. We cannot access personal email accounts and do not have substantial justification to request access through the proper avenues.

4. What process was followed by the Board for setting and holding Board meetings? What notice was routinely provided to Board members and the Tribal Council liaison?

The Board holds monthly meetings with a pre-set date, but the meeting may be rescheduled if necessary. The Board’s practice has been to delegate to the Board’s attorney the task of sending out meeting reminders with the agenda and minutes from the prior meeting. Of the reminders we reviewed, the Tribal Council liaison was not included, and it is not known if the

liaison was notified by other means. The minutes do not reflect the attendance of the liaison unless the liaison gave a report.

5. *Did the QE Board maintain adequate agendas and minutes of Board meetings?*

The QE Board did maintain agendas and minutes of Board meetings but there are opportunities for improvement. We made the following observations: the minutes did not record votes, only that the Board approved items; the minutes did not record everyone in attendance; and the Board relied on its attorney to maintain the agendas and minutes.

6. *Did the QE Board excessively and/or routinely defer Board decision-making responsibilities to Sovereign Solutions Carolina, LLC ("SSC")?*

We did not find sufficient evidence that the QE Board excessively and/or routinely deferred Board decision-making responsibilities to SSC. Through the Management Services and Consulting Agreement the day-to-day operations are managed by SSC with oversight by the Board.

7. *We ask you to provide any recommendations and observations your office may have to improve the operation of the Board.*

A governing board provides oversight, strategic direction, and accountability focusing on governance, policy, and long-term objectives while ensuring management is responsible for day-to-day operations and performance.

The Board should further define specific provisions for meeting requirements, documentation, and recordkeeping. This should include outlining requirements for agendas, minutes, and official records. The Board should designate a secretary to maintain and preserve meeting records and establish a centralized repository for meeting materials to ensure consistent access, organization, and retention.

The Board should establish a formal onboarding process for new Board members. This process should include orientation on governance roles and responsibilities, a review of governing documents and key agreements, completion of all required legal and administrative acknowledgments, and an overview of applicable policies and procedures.

In addition to answering the questions above, during this investigation we determined that Tagan Crowe was absent from his EBCI job on sick leave on the days he traveled to and attended the ICIA conference in Wisconsin. Sick leave provides employees with paid leave for personal illness, injury, or disability, or to care for covered family members. Employees are expected to use sick leave for legitimate reasons only.

As of the date of this report, we did not have sufficient predication to investigate other potential ethical violations.

VII. CONCLUSION AND RECOMMENDATION

This report is deferred to the Ethics Review Committee to make a determination of ethics code violations and recommendations.

Report prepared by:

Jasheena Parker
Ethics Officer

05/26/2026
Date

VIII. ETHICS REVIEW COMMITTEE REVIEW

We presented the results of the investigation to the Ethics Review Committee on May 27, 2026. By a majority vote, the Committee deferred this investigation to the Audit and Ethics Committee.

Jasheena Parker
Ethics Review Committee Chair

05/27/2026
Date

IX. AUDIT AND ETHICS COMMITTEE REVIEW

This investigative report was reviewed by the Audit and Ethics Committee on June 3, 2026. By a majority vote, the committee concludes that Tagan Crowe violated Cherokee Code Sections 117-45.3(d), 117-45.3(p), and 117-45.3(q), and imposes a fine of \$250.00.

This report will be forwarded to the Executive Office, Tribal Council, and the Attorney General.

I hereby certify that the above decision was approved by a majority of voting members of the Audit and Ethics Committee.

Monique A. Taylor
Monique A. Taylor (Jun 3, 2026 12:00:55 EDT)
Audit and Ethics Committee Chair

06/03/2026
Date

APPENDIX A

Qualla Enterprises, LLC Emails by Board Member

Board Member	Total Emails	Received	Sent	Sent Internally	Sent Externally	External Without Attachment	External With Attachment	Cleared ³	Not Cleared	Personal/ Work Email	Non-QE email/ Third Party
Jacob Reed	2522	1903	619	275	344	304	40	12	28	15	13
Tagan Crowe ¹	171	135	36	12	23	11	12	0	12	12	0
Morgan Owle-Crisp ²	1570	1376	194	87	107	97	10	9	1	0	1
Albert Rose ²	801	799	2	2	0	0	0	0	0	0	0
TOTAL	5064	4213	851	376	474	412	62	21	41	27	14

¹ New Board member effective December 4, 2025

² Member did not send emails to personal/work email but used personal/work email to receive Qualla emails

³ Email sent to EBCI-nsn.gov, SSC, or business-related recipient