

LEGISLATIVE SUMMARY SHEET

Tracking No. 0286 - 20

DATE: November 12, 2020

TITLE OF RESOLUTION: AN ACTION RELATING TO BUDGET AND FINANCE AND COMMITTEES; DIRECTING THE OFFICE OF THE AUDITOR GENERAL TO CONDUCT A PERFORMANCE AUDIT OF THE NAVAJO NATION OFFICE OF THE CONTROLLER IN FISCAL YEAR 2021

PURPOSE: The purpose of this resolution is to direct the Office of the Auditor General to include the Office of the Controller in its Fiscal Year 2021 audit plan.

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD:
Website Posting Time/Date: 3:51pm 11-18-20
Posting End Date: 11.23.2020
Eligible for Action: 11.24.2020

Budget & Finance Committee

PROPOSED STANDING COMMITTEE RESOLUTION
24th NAVAJO NATION COUNCIL -- SECOND YEAR, 2020

INTRODUCED BY


Primary Sponsor

TRACKING NO. 0286-20

AN ACTION
RELATING TO BUDGET AND FINANCE AND COMMITTEES; DIRECTING THE
OFFICE OF THE AUDITOR GENERAL TO CONDUCT A PERFORMANCE
AUDIT OF THE NAVAJO NATION OFFICE OF THE CONTROLLER IN FISCAL
YEAR 2021

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee exercise oversight of the Office of the Controller.
2 N.N.C. § 301 (B)(13).
- B. The Budget and Finance Committee exercises oversight of the Office of the Auditor General and acts as an Audit Committee of the Navajo Nation Council. 2 N.N.C. § 301 (B)(13).
- C. The Auditor General is authorized and directed to be responsive to the requests of management for specific information, review or audit of any aspect of Navajo Nation and chapter organization. 12 N.N.C. § 4 (D).

SECTION TWO. FINDINGS.

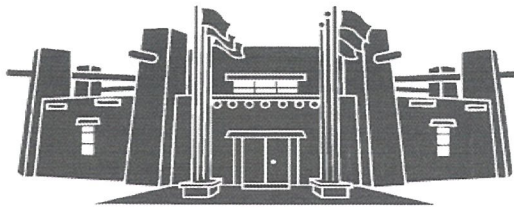
- A. The Office of the Controller ("OOC") is a program in the Executive Branch of the Navajo Nation government.

- 1 B. A full and complete performance audit of OOC is necessary to identify potential issues
2 or deficiencies within the operations of OOC.
- 3 C. The Navajo Nation Office of the Auditor General is responsible for conducting audits
4 on for Navajo Nation government divisions, departments, programs, and offices, or for
5 outsourcing audits through the Navajo Nation's procurement process.
- 6 D. The Budget and Finance Committee determines that conducting a performance
7 audit of OOC is necessary at this time to determine how OOC's performance and
8 operations can be improved.

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10 **SECTION THREE. DIRECTIVE THE OFFICE OF THE AUDITOR GENERAL**

- 11 A. The Navajo Nation Budget and Finance Committee directs the Auditor General to
12 include the Office of the Controller in its Fiscal Year 2021 Audit Plan schedule.
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MEMORANDUM

TO: Honorable Raymond Smith, Jr.
24th Navajo Nation Council

FROM: Ron Howe for
Kristen Lowell, Principal Attorney
Office of Legislative Counsel

DATE: November 12, 2020

SUBJECT: AN ACTION RELATING TO BUDGET AND FINANCE AND COMMITTEES; DIRECTING THE OFFICE OF THE AUDITOR GENERAL TO CONDUCT A PERFORMANCE AUDIT OF THE NAVAJO NATION OFFICE OF THE CONTROLLER IN FISCAL YEAR 2021

As requested, I have prepared the above-referenced proposed resolution and associated legislative summary sheet pursuant to your request for legislative drafting. Based on existing law and review of documents submitted, the resolution as drafted is legally sufficient. As with any action of government however, it can be subject to review by the courts in the event of proper challenge.

Please ensure that this particular resolution request is precisely what you want. You are encouraged to review the proposed resolution to ensure that it is drafted to your satisfaction.

The Office of Legislative Counsel confirms the appropriate standing committee(s) based on the standing committees' powers outlined in 2 N.N.C. §§301, 401, 501, 601 and 701. Nevertheless, "the Speaker of the Navajo Nation Council shall introduce [the proposed resolution] into the legislative process by assigning it to the respective oversight committee(s) of the Navajo Nation Council having authority over the matters for proper consideration." 2 N.N.C. §164(A)(5).

If the proposed resolution is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of the changes you would like made to the proposed resolution.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0286-20__

SPONSOR: Raymond Smith, Jr.

TITLE: An Action Relating to Budget and Finance Committee; Directing the Office of the Auditor General to Conduct a Performance Audit of the Navajo Nation Office of the Controller is Fiscal Year 2021

Date posted: November 18, 2020 at 3:51PM

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7586

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. §374 *et. seq.*

**THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY**

LEGISLATION NO.: 0286-20

SPONSOR: Honorable Raymond Smith, Jr.

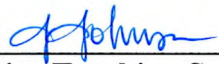
TITLE: An Action Relating to Budget and Finance Committee; Directing the Office of the Auditor General to Conduct a Performance Audit of the Navajo Nation Office of the Controller is Fiscal Year 2021

Posted: November 18, 2020 at 3:51 PM

5 DAY Comment Period Ended: November 23, 2020

Digital Comments received:

Comments Supporting	1) Willie Tracey, Jr.
Comments Opposing	<i>None</i>
Comments/Recommendations	1) Arlene Brown



**Legislative Tracking Secretary
Office of Legislative Services**

11/24/20 1:00pm

Date/Time

Legislation No. 0286-20

Ganado Chapter <ganado@navajochapters.org>

Thu 11/19/2020 12:25 PM

To: comments <comments@navajo-nsn.gov>;

Respective Members of the NNC Budget & Finance Committee,

I am seeking your utmost review and support to vote in favor of Legislation No. 0286-20.

1. Prior to the pandemic outbreak, OOC had a few hundred employees whom had been interpreting policies and procedures to accommodate their liking ... where are they now? Front Office receptionist and Secretary's use to make decisions.
2. CARES Fund process for the Chapters certainly had it's unique challenging process, it seems that only one individual "Jonathan Berry", either an employee or consultant is our only connection between us as the Chapter government and seeking status's on our proposed expenditure plan.
3. Chapters are aware that OOC receipt special appropriations to coordinate financial matters for the NN government, but yet communications has been a bare minimum.

Members of B&FC - people realistically need help at the grassroot level! Due to the pandemic, many vehicles have been repoed, insurances obligations could not be met, mortgage payments, utilities and list go on and on. Based on the performance evaluation outcome, perhaps OOC should be redesign to ensure an effective financial coordination.

Here's an example; Ganado Chapter received Gaming earmarks for utility payments. Even as a LGA Certified Chapter, we still had to submit required forms, ... regardless of endless follows ups, our utility was disconnected three (3) times. Disconnection and reconnection fees were DISALLOWED, but this was cause by OOC. We had to take from Paul to pay Peter!

Willie Tracey Jr., Chapter Manager

GANADO CHAPTER ADMINISTRATION

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Legislation 0286-20

Arlene Brown <dabrown06@hotmail.com>

Sun 11/22/2020 4:17 PM

To: comments <comments@navajo-nsn.gov>;

Legislation 0286-20 funding should not have been reverted to fund others like the hardship assistance until after the proper deadline date of 11/30/2020. If needing funding for the hardship program, that funding should have come from the chapter funding which several chapters have opted to do. Paying back if audited while using the chapter funding for other than what the Cares Act was intentional use is inappropriate as per one of the councilman's ill advisement. NN Council should listen to the advisement of the Controllers office who is trying to prevent the deed of paying back and not this councilman's directive.

Bailing out the Casino again & again is not business oriented if the casinos aren't self-standing in operational cost and revenues. For example, Fire Rock Casino was bailing out other casino's operational cost if true. Taking money away from business owners is not the answer when small business are the backbone of America. As for phone calls to the Economic Dev office, many calls went unanswered to attain business number need to complete the 2nd part of the application so the application processes were delayed, some applications were still pending with emails going unanswered. The NN Cares Act for businesses and artisan's deadline should have remained Nov 30 at 5 pm. Thank you!

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