

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

23RD NAVAJO NATION COUNCIL - Second Year, 2016

AN ACTION
RELATING TO NAABIKIYATI AND BUDGET AND FINANCE; ACCEPTING THE
INTERNAL AUDIT OF THE OFFICE OF LEGISLATIVE SERVICES AND AN
ASSESSMENT OF THE OFFICE OF LEGISLATIVE SERVICES ORGANIZATIONAL
STRUCTURE AND STAFFING SUBMITTED BY THE OFFICE OF THE AUDITOR GENERAL
AND APPROVING THE CORRECTIVE ACTION PLAN SUBMITTED BY THE OFFICE OF
LEGISLATIVE SERVICES

BE IT ENACTED:

Section One. Findings

- A. The Naabik'iyati' Committee is a standing committee of the Navajo Nation Council with oversight authority over the Office of Legislative Services'. 2 NNC §§700(A); 701(A)(5).
- B. The Budget and Finance Committee is a standing committee of the Navajo Nation Council. 2 NNC §300(A). The Budget and Finance Committee is charged with receiving audit reports from the Auditor General. 12 NNC § 6(A).
- C. The Auditor General executed an internal audit of the Office of Legislative Services' with findings and recommendations and an assessment of the Office of Legislative Services' Organizational Structure and Staffing with findings and recommendations. (Attached as Exhibits "A-1" and "A-2").

- D. Office of Legislative Services' responded and a Corrective Action Plan (Attached as Exhibits "B-1" and "B-2") was developed to the Auditor General's approval.
- E. The Auditor General submits an audit report and assessment of the Office of Legislative Services (Attached as Exhibits "A-1" and "A-2") and the Office of Legislative Services' Corrective Action Plan (Attached as Exhibits "B-1" and "B-2") for approval.

Section Two. Acceptance and Approval

- A. The Navajo Nation hereby accepts the Audit Report No. 15-20, May 2015, and Report No. 15-21, May 2015, Audit of the Office of Legislative Services (Attached as Exhibits "A-1" and "A-2") and approves the Office of Legislative Services' Corrective Action Plan (Attached as Exhibits "B-1" and "B-2").
- B. The Navajo Nation hereby directs that copies of the Office of Legislative Services' Corrective Action Plan be provided to the Budget and Finance Committee and the Naabik'iyati' Committee as part of their oversight responsibility for the Office of Legislative Services'.
- C. The Navajo Nation hereby directs the Office of Legislative Services' to submit a written status report on its progress in implementation of the Corrective Action Plan to the Office of the Auditor General six months after the approval of this resolution.
- D. The Navajo Nation hereby directs the Office of the Auditor General to review the written status report to be submitted by the Office of Legislative Services' and report to the Naabik'iyati' Committee and the Budget and Finance Committee.

- E. The Navajo Nation hereby directs the Office of the Auditor General to conduct a follow-up review in twelve months after the approval of this resolution to verify all actions claimed to have been taken by the Office of Legislative Services'; to issue a written follow-up report on the Office of Legislative Services progress in implementing its Corrective Action Plan; and to make recommendations to the Naabik'iyati' Committee and the Budget and Finance Committee

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 3 in favor, 0 opposed, this 5th day of July, 2016.



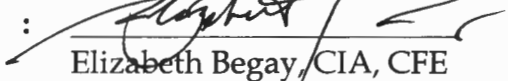
Honorable Dwight Witherspoon, Vice Chairperson
Budget and Finance Committee

Motion: Honorable Leonard Tsosie

Second: Honorable Tuchoney Slim, Jr.

M-E-M-O-R-A-N-D-U-M

TO : Levon Henry, Chief of Legislative Counsel
OFFICE OF LEGISLATIVE COUNSEL

FROM : 
Elizabeth Begay, CIA, CFE
Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : May 19, 2016

SUBJECT : Request for Legislation – Office of Legislative Services

We request your office to prepare the legislation "An Action Relating to Naa bik'iyati' and Finance; Accepting Report No. 15-20 (Internal Audit of the Office of Legislative Services) and Report 15-21 (Assessment of the Office of Legislative Services Organizational Structure and Staffing) submitted by the Office of the Auditor General, and approving the corrective action plan submitted by the Office of Legislative Services." The legislation sponsor will be Council Delegate Seth Damon.

Attached are Exhibit "A-1" Audit Report No. 15-20 and Exhibit "A-2" Audit Report No. 15-21; and Exhibit "B-1" Corrective Action Plan for Report 15-20 and Exhibit "B-2" Corrective Action Plan for Report 15-21.

If you have any questions, please contact our office at extension 6303. Thank you.

Attachment

xc: LoRenzo Bates, Speaker
Pete K. Atcitty, Chief of Staff
OFFICE OF THE SPEAKER
Chrono



OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

Internal Audit of the Office of Legislative Services

**Report No. 15-20
May 2015**

Performed by:
REDW LLC



Office of Legislative Services Internal Audit

Executive Summary

Elizabeth Begay, Navajo Nation Auditor General
Office of the Auditor General – Navajo Nation

REDW performed an internal audit to assess the overall performance of the Office of Legislative Services (OLS) as a functional department, to determine the level and quality of support services the department and staff provide and to test for compliance with selected requirements of Title 2 of the Navajo Nation Code (NNC), the Rules of Order for Standing Committees of the Navajo Nation Council, and the Navajo Nation Council Rules of Order. Our internal audit focused on those requirements and controls surrounding legislation processing, meeting documentation, Committee reporting, travel expenses and time reporting. To gain an understanding of the processes and controls in place, we interviewed selected personnel and read applicable sections of the NNC, the Rules of Order for Standing Committees of the Navajo Nation Council, and the Navajo Nation Council Rules of Order.

We selected a random sample of 20 closed out legislations to determine if they were processed, reviewed, and documented consistently and in compliance with the requirements of the NNC and the Rules of Order. We selected a judgmental sample of 20 meetings, ensuring coverage of all Standing Committees and Council, and obtained the supporting documentation for those meetings. We analyzed the support for each meeting to determine if all required documentation was on file, if specified meeting requirements were met and documented, and if required approvals were obtained. We assessed all meeting packets for consistency and for compliance with selected requirements of the NNC and the Rules of Order.

We selected a judgmental sample of five Standing Committee reports and determined if each report contained common elements expected by management, if the data in the reports agreed to underlying support and appeared accurate/correct, and if the reports were submitted timely and appropriately approved.

We selected a random sample of 15 general OLS (including Legislative District Assistants) (LDA) travel expenditures and 22 LDA specific travel expenditures, and determined if they were appropriately supported and approved in compliance with the Navajo Nation Travel Policies. We selected a random sample of 15 OLS (not including LDAs) payroll transactions and 21 LDA payroll transactions, and tested the corresponding timecards (nonexempt employees) and activity reports (exempt employees) for completeness and approvals. Finally, we assessed the areas described above for adequate policies and procedures (P&Ps) to allow for consistent OLS processes and documentation and interviewed selected Council Delegates for input on the OLS function and possible areas for improvement.

SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS

Throughout the course of the internal audit, there were several areas in which observations were not identified and controls appeared to be functioning as intended. For all legislation tested, there was documentation that the required research was performed, the Speaker of Council reviewed the proposed legislation, the legislation was presented to the public for comment, and the assigned legislation was appropriately added to the Committee agenda and approved by the Committee Chairperson. In addition, in all cases where a Committee report was on file for testing, the report agreed to underlying data or other supporting documentation. A summary of the observations identified is presented below.

Legislation Processing Observations—Overall, there was a lack of approved P&Ps to govern the legislative process resulting in inconsistent documentation. We identified instances in which voting results, required legislation reviews and legislation close-out timelines were not adequately documented. Although an informal flowchart has been developed to guide the legislative processes, formal P&Ps should be drafted, adopted and implemented to address all legislative requirements, timelines and documentation requirements.

Meeting Documentation Observations—There was a lack of approved P&Ps to govern the documentation that is required for Standing Committee and Council meetings resulting in inconsistent documentation and meeting processes. We identified several instances where meetings were not in compliance with timeline, location, and other requirements of Title 2 of the NNC. In addition, the documentation in meeting packets was inconsistent and in several instances, required meeting materials were not on file and required approvals and actions were not documented. Formal P&Ps should be drafted and implemented, and a meeting checklist and journal template should be developed to help OLS personnel ensure that meetings and the related documentation are adhering to P&Ps.

Committee Reporting Observations—There were no approved P&Ps that set out guidelines to define what information is required for Standing Committee and Council reports resulting in missing report elements and inconsistent reporting. We identified several instances in which reports were not approved, were missing, were not submitted timely or were incomplete. Formal P&Ps should be developed and implemented to clearly designate what information must be reported as well as the timelines for submission and the approval process.

Travel Expenditure Observations—Several travel expenditures tested were either not supported, not approved, or did not agree to the Travel Authorization (TA) form. Consider implementing a formal tracking process through the use of pre-numbered TAs and a TA log to ensure all travel expenditures are adequately supported and approved.

Timekeeping Observations—Documented requirements were not in place for the submission of activity reports for exempt OLS employees. As a result, none of the exempt employee payroll disbursements tested were supported by a properly authorized activity report. Formally adopt and implement P&Ps specifying the requirements for activity reports and the approval process.

Further details on these observations, as well as low risk observations, are included in the attached report.

REDW LLC

Albuquerque, New Mexico
May 11, 2015

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Office of Legislative Services Internal Audit Report

Elizabeth Begay, Navajo Nation Auditor General
Office of the Auditor General – Navajo Nation

INTRODUCTION AND BACKGROUND

We performed the internal audit services described below to assist the Office of Legislative Services (OLS) department in evaluating the department's ability to provide services to the Navajo Nation's elected officials and ensure compliance with Title 2 of the Navajo Nation Code (NNC), The Rules of Order for Standing Committees of the Navajo Nation Council, and the Navajo Nation Council Rules of Order. We held an entrance conference with management on October 14, 2014, to discuss the timing and scope of the audit. We held an exit conference on March 25, 2015, to discuss the observations and recommendations. Client responses to the findings below are presented at the end of this report.

Department Purpose and Organization

The OLS is established within the Legislative Branch and is responsible for providing a complete and full range of professional, technical and administrative support services to the Navajo Nation Council, Standing Committees of the Navajo Nation Council, unstaffed Commissions, Task Forces or Boards of the Navajo Nation Council, Council Delegates and the certified Chapters of the Navajo Nation. Services provided including general services, advising, reporting and clerical services, legislative research, and support services.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objectives of this internal audit were to:

- Assess the overall performance of the OLS as a functional department;
- Determine the level and quality of support services the department and staff provide;
- Evaluate processes and controls in place for processing legislation, documenting committee and Council meetings, preparing and submitting committee reports, authorizing travel expenses, and recording time worked; and,
- Evaluate the coverage of policies and procedures and identify opportunities for best practice implementation and improved operational performance.

Office of the Auditor General – Navajo Nation
Office of Legislative Services Internal Audit

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Policies and Procedures and Interviews: In order to gain an understanding of processes and controls in place for the OLS department's primary functions, we read Title 2 of the NNC, The Rules of Order for Standing Committees of the Navajo Nation Council, and the Navajo Nation Council Rules of Order, and interviewed or received information from the following personnel:

- Tom Platero, Executive Director OLS
- Marvin Allison, Legislative Policy Analyst OLS
- Lisa Begay, Accounting Technician OLS
- Mary J Nez, Legislative Secretary OLS

Sample Selection and Testing: We selected samples of closed legislations, meetings, and transactions between April and September 2014. We selected several different samples in order to increase the chance of identifying problems in areas identified as moderate to higher risk. Our combined samples resulted in testing 70 total items.

1. *Legislation Processing:* We selected a random sample of 20 closed out legislations that were finalized during the audit period. For each approved legislation selected, we performed the following:
 - a. Determined if the Office of Legislative Counsel performed research and documented their proposal of the legislation signifying they believed it was in accordance with applicable laws and did not contradict laws from federal, state, county and tribal areas. (NNC Section 164 (A)(1))
 - b. Determined if the Legislative Policy Analyst reviewed the proposed legislation to verify that there were no discrepancies, which is documented by an Engrossing Form. (OLS Internal Best Practice)
 - c. Determined if the Speaker of Council reviewed the proposed legislation and assigned it to the appropriate committee for action, signifying that the legislative process may begin. (NNC Section 164 (A)(5))
 - d. Assessed whether the proposed legislation was presented to the public, that there was a five day comment period, the comments received were analyzed by the OLS Executive Director and Chief Legislative Counsel, and the analysis was affixed to the proposed legislation, if applicable. (NNC Section 164 (A)(6-7))
 - e. Determined if the legislation was routed to the correct Standing Committee or the Council and if it was properly added to the corresponding meeting agenda. (NNC Section 164 (A)(8))
 - f. Assessed whether action on the legislation was appropriately voted on by a meeting quorum. (NNC Section 169 (B))
 - g. Verified that the Chairperson of the Committee or Speaker of Council did not vote on Resolutions unless there was a tie by the voting members. (Navajo Nation Council Rules of Order #4C and the Rules of Order for Standing Committees of the Navajo Nation Council #4D)
 - h. Determined if the approved Resolution was signed by the Chairperson of the approving Committee. (OLS Internal Best Practice)

- i. Assessed whether action taken was supported by the signatures required to close out the legislation within ten days so that the legislation could be sent to the President's office for review. (OLS Internal Best Practice)
 - j. Determined if Committee resolution files were maintained and archived by the Legislative Reporter Supervisor. (OLS Internal Best Practice)
2. *Meeting Documentation:* We selected a judgmental sample of 20 meetings that occurred during the audit period ensuring coverage of the five Standing Committees and the Navajo Nation Council. For each meeting selected, we performed the following:
- a. Determined if the meeting was held in Window Rock. If the meeting was held outside of Window Rock, we determined if permission was granted by the Speaker of the Council. (NNC Section 161(A) and Section 183 (A))
 - b. Determined if the meeting was called to order at 10am, unless otherwise approved by Council. (NNC Section 162 (A) and the Rules of Order for Standing Committees of the Navajo Nation Council #4A)
 - c. Determined if the meeting packet contained a sign in sheet, a roll call sheet, and approved and formally adopted agenda, and a journal. (The Rules of Order for Standing Committees of the Navajo Nation Council #8A and the Navajo Nation Council Rules of Order #6A)
 - d. Assessed whether roll call was performed by the OLS, and it was documented in the meeting journal. (The Rules of Order for Standing Committees of the Navajo Nation Council #5 and the Navajo Nation Council Rules of Order #6A)
 - e. Determined if the meeting agenda was prepared and approved by majority. (The Rules of Order for Standing Committees of the Navajo Nation Council #8D and Navajo Nation Council Rules of Order #7C)
 - f. Determined if the meeting agenda was posted to the Council website three days in advance for regular meetings and one day in advance for special meetings. (NNC Section 164 (A)(15))
 - g. Analyzed whether the Committee/Council met for a minimum of three hours for each meeting and there were at least two meetings that month. (NNC Section 183(B))
 - h. Assessed whether a motion to adjourn was made only when the agenda had been completed or when other reasons existed to end the meeting. (Navajo Nation Council Rules of Order #4A and The Rules of Order for Standing Committees of the Navajo Nation Council #24)
 - i. Determined if a quorum was present and there was documentation that a quorum was met. If a quorum was not met, that is documented in the minutes. (NNC Section 183(A))
 - j. Determined if the journals were approved within the required timeframe (after 30 days of the prior session for Council sessions and by the next meeting for Standing Committee meeting sessions). (Navajo Nation Rules of Order #5 and the Rules of Order for Standing Committees of the Navajo Nation Council #8(A)(4))

- k. Determined if the Committee Chairperson signed all legislation, committee reports, correspondences, writs, warrants, and subpoenas, as authorized in the meeting minutes, within five days. (Rules of Order for Standing Committees of the Navajo Nation Council #4E)
3. *Committee Reporting:* We selected a sample of five Committee reports, one from each of the Standing Committees and performed the following:
 - a. Determined if the reports contained the following common elements: a) statistical data report, b) listing of reports accepted by the Committee, c) listing of all actions taken by the Committee, and d) listing of all approved resolutions.
 - b. Agreed the reports to the underlying data to determine if they appeared correct and adequately supported.
 - c. Inspected documentation to determine if the reports were submitted in a timely manner by the understood deadline dates (*general expectation is 3 days*).
 - d. Determined if the reports were approved by the appropriate level of authority (*e.g. Legislative Advisor or Committee Chair*).
4. *Travel Expenses:* We selected a random sample of 15 travel expenses for business unit #101019 (OLS), and an additional 22 travel expenses processed specifically for LDA's, processed between April and September 2014. For each travel expense selected, we performed the following:
 - a. Determined if a Travel Authorization (TA) form was properly completed and approved;
 - b. Assessed whether the travel appeared reasonable and provided benefit to the department;
 - c. Determined if expense reports were submitted with supporting receipts upon return from travel;
 - d. Analyzed mileage rates applied to determine if they were at the approved rates maintained by the Navajo Nation Office of the Controller;
 - e. If a travel advance was received, determined if the corresponding portion of the TA form was completed and approved; and,
 - f. Determined if any unsupported charges (*e.g. no receipts*) were deducted from the employee's expense reimbursement or paycheck if the expense reimbursement exceeded the authorized charges.
5. *Timesheet/Timecard Processing:* We selected a sample of ten OLS payroll disbursements for business unit #101019 (OLS), and an additional 21 payroll disbursements specifically for LDA's, processed between April and September 2014. For each corresponding timecard (nonexempt employees) or activity report (exempt employees), we tested to determine if:
 - a. Timesheets were approved by the Executive Director of the OLS;
 - b. Hours approved on the timesheet agreed to the hours paid on the paycheck; and,
 - c. Properly approved activity reports were submitted by exempt employees to substantiate department goals were being accomplished.

6. *Other Procedures:*

- We assessed the audit areas described above for adequate policies and procedures (P&Ps) to allow for consistent processes and documentation throughout the various Committees and Council.
- We selected four Council Delegates and performed interviews to gather their input on the OLS function to assess whether the OLS is meeting Council's needs and expectations and if there were areas where improvements could be made.

FINDINGS AND RECOMMENDATIONS

Legislation Processing Findings

Finding I: Lack of Approved P&Ps over Legislation Processing

Issue: There was a lack of approved P&Ps over legislation processing.

<i>Criteria:</i>	All significant functions of the OLS department should be supported by adequate, documented, and approved P&Ps.
<i>Condition:</i>	The OLS did utilize the process flow that is documented in Title 2, Section 16 of the NNC and created a flowchart to help guide the legislative process; however, the OLS does not recognize the flowchart as an adopted P&P, but instead views the flowchart as a best practice.
<i>Effect:</i>	Failure to adopt formal P&Ps has resulted in inconsistent legislative processing and documentation across the various Committees and Council.
<i>Cause:</i>	The OLS was utilizing the flowchart as a guide; therefore, they had not created and adopted P&Ps.
<i>Recommendation:</i>	The OLS should develop, formally adopt, and implement documented P&Ps that describe the requirements and steps involved in initiating, processing, documenting and approving legislation and consider implementing a standard process for tracking legislation as it moves between the various departments involved. This will allow all OLS personnel to have one P&P to guide the legislative process as it flows through the various Committees, Council and Legal, and result in consistent documentation to support all denied and approved legislation. This will also help to mitigate the risk of approving legislation that is in violation of the NNC or other regulations or P&Ps.

Finding II: Legislation Processing and Documentation

Issue: There were inconsistencies in legislation processing and documentation maintained.

<i>Criteria:</i>	Legislation should be consistently processed and documented in accordance with Title 2 of the NNC and OLS best practices.
<i>Condition:</i>	<p>During our analysis of 20 closed-out legislations, we identified several inconsistencies in the processes followed and the documentation maintained to support passed legislation. Specifically, we identified the following:</p> <p>a) In all instances, we could not verify if the ten day close-out timeline was met due to insufficient documentation.</p>

- b) In 16 instances, there was no supporting documentation to verify that the Chairperson of the Committee did not vote on the legislation, other than to break a tie. Voting results were documented in total, not by how each member voted.
- c) In 14 instances, there was no documentation on the Engrossing Form that the Legislative Policy Analyst reviewed the proposed legislation for discrepancies.

Effect: Adequate support was not on file to support that legislation timelines were achieved, votes were in compliance with the NNC, and that required reviews occurred.

Cause: There were no formal documented P&Ps to guide the legislation process and to require a consistent documentation approach.

Recommendation: In order to ensure consistency in legislation processing and documentation, consider the following:

- a) The OLS has recognized the best practice of ensuring that legislation is closed-out within ten days of approval by the appropriate Standing Committee or by the Council. OLS should formalize this as a requirement in the P&Ps and assign personnel to oversee the process to ensure the ten day timeframe is either adhered to or there is adequate documentation justifying the delay.
- b) The OLS should consider requiring all Committees to utilize the system currently in place for Council meetings in order to document how each individual Committee member voted. This will ensure that adequate support is on file to support the vote and that the Chairperson abstained from voting unless a tie occurred.
- c) The OLS should require that the Legislative Policy Analysts document their legislation review on the Engrossing Form, which should be maintained with the final legislation documentation. This review ensures that all information in the legislation is accurate and consistent and is the last review prior to the submission to the Speaker of Council for introduction into the legislative process. This requirement should be included in the documented P&Ps.

Finding III: Custody of Closed-out Legislation Documentation

Issue: The OLS did not consistently maintain copies of closed-out legislation.

Criteria: The NNC Section 166 (A-B) requires that all Council, Standing Committee, board and Commission records shall be provided by the OLS and Central Records Department, and the expectation is that closed-out legislation documentation should be maintained in the OLS department by the Legislative Reporter Supervisor.

Condition: Through discussions with OLS personnel, we found that copies of closed-out legislation and supporting documentation were not consistently maintained at the OLS.

Effect: Legislation packets will not be complete and readily available for public inspection if there is an information request from the general public.

- Cause:* The typical process was to send closed-out legislation records to the Central Records Department for safeguarding and copies were not being retained within the OLS department.
- Recommendation:* The OLS should keep a copy of all support for closed out legislation within the OLS department. This will ensure that complete legislation packets are readily available for public inspection if there is an information request from the general public.

Meeting Documentation Findings

Finding IV: Lack of Approved P&Ps over Meeting Documentation

Issue: There were not approved and documented P&Ps to cover meeting documentation.

- Criteria:* All significant functions of the OLS department should be supported by adequate, documented, and approved P&Ps.
- Condition:* There was a lack of approved P&Ps to govern the documentation that is required for Standing Committee and Council meetings.
- Effect:* There was no consistency in meeting documentation that was being prepared for the various Standing Committee and Council meetings resulting in a lot of important and required documentation not being captured.
- Cause:* The NNC Title 2 does require that certain documentation be prepared, such as a journal and meeting agenda, for each Committee and Council meeting; however, there was not a consistent definition or requirement regarding the specific elements of each meeting packet and how important aspects (e.g. meeting start and end times, approval of the meeting journals, etc.) of each meeting must be documented.
- Recommendation:* The OLS should develop, formally adopt and implement P&Ps to describe the specific documents required for each Committee and Council meeting and the important elements of each of those documents. A formalized P&P will help to achieve consistency across the various Committees and Council to ensure that all required elements and actions are appropriately documented. Consideration should be given to those inconsistencies identified during this audit in the observations below. In addition, developing standard templates for preparing common meeting documentation such as journals, minutes and agendas, would increase consistency across the various Committees and Council.

Finding V: Meeting Process Noncompliance with Title 2 of NNC

Issue: Certain meetings did not meet the specific requirements of Title 2 of the NNC.

- Criteria:* Meetings must be held in compliance with Title 2 of the NNC which requires, among other things, meetings to be called to order at 10am and to occur in Window Rock unless permission otherwise is granted, to meet a minimum length of time requirement, and meeting notices to be posted online within required timelines.

<i>Condition:</i>	<p>During our analysis of the supporting documentation for 20 committee and Council meetings, we identified several instances where the meetings were not held in a manner that was in compliance with Title 2 of the NNC. Specifically, we identified the following:</p> <ul style="list-style-type: none"> a) Thirteen instances where the meeting was not called to order at 10 am, as required; b) Two instances where the meeting was held outside of Window Rock and there was not documentation that permission was granted by the Speaker of Council; c) Five instances where the meeting did not meet the required length of time (e.g. three hours) to qualify as a meeting; d) Five instances in which the start time for the meeting was not documented; therefore, we could not determine if the 10am or three hour length requirements were met; and, e) Six instances where the meeting notice was not publicly posted online within the required timelines.
<i>Effect:</i>	Meetings that occurred did either not meet, or there was not adequate documentation on file to support that they met, the requirements of Title 2 of the NNC.
<i>Cause:</i>	Committees were not aware of these specific Title 2 requirements. Documentation was not adequate to support that requirements had been met.
<i>Recommendation:</i>	<p>Management should review Title 2 of the NNC and enforce the requirements as they relate to Committee and Council meetings. Specifically:</p> <ul style="list-style-type: none"> a/b) If there are instances where a Committee/Council must deviate from the requirements of Title 2, such as requiring a different start time or location, sufficient documentation should be made in the meeting journal to justify the noncompliance and required approvals should be obtained and documented. c/d) In order for a meeting to have been deemed to occur, it must have lasted a minimum of three hours. Meeting agendas should be analyzed by the Chairperson prior to the meeting to assess whether or not it is expected to meet the three hour requirement or if it should be postponed until additional items can be added. In the event that meetings are completed earlier than expected, it should be documented that all business has been completed and it is acceptable to end the meeting. e) The OLS should implement procedures to ensure that meeting announcements are posted in accordance with the NNC.

Finding VI: Missing Meeting Documentation and Approval

Issue: Required meeting documentation and approvals were not on file.

<i>Criteria:</i>	Meetings must be documented in compliance with Title 2 of the NNC.
<i>Condition:</i>	<p>During our analysis of the supporting documentation for 20 committee and Council meetings, we identified several instances where required documentation was not on file and/or required approvals were not documented. Specifically, we identified the following:</p>

- a) Six instances where documentation that journals were approved by the Standing Committee or Navajo Nation Council was not on file.
- b) One instance in which the meeting adjourn time was not documented and there was no documentation to indicate that the meeting was complete or other reasons for ending the meeting.
- c) Two instances, related to one meeting, where the legislations presented at the meeting did not contain a committee report documenting the committee Chairperson's signature.
- d) Eight instances of missing committee reports and one that was incomplete.
- e) Three instances in which an agenda for the meeting was not on file.
- f) Seven instances in which a roll call sheet was not on file.
- g) Six instances in which a sign-in sheet was not on file.
- h) Eight instances in which a journal documenting the meeting was not on file. In most of these instances, documentation that a roll call was performed, that the agenda was approved by a majority, or that the meeting was formally adjourned was not on file given that there was no journal documenting the actions of the meeting.
- i) One instance in which a journal was on file; however, the performance of roll call was not documented.
- j) One instance in which there was no documentation that a quorum was met.

Effect:

Required documentation and approvals were not on file to support the committee and Council meetings.

Cause:

There were no P&Ps to guide the meeting documentation process, which resulted in inconsistent and incomplete documentation. There was no organization process for maintaining finalized meeting packets.

Recommendation:

All meeting packets should be kept in a binder with the name of the Committee/Council and start date/end date for the meeting period covered. These should be organized in chronological order and stored in a central area. If originals are not required, an electronic storage system should be developed. After formal P&Ps are drafted and adopted, management should develop a meeting documentation checklist to help maintain consistency among all Committees and Council meeting packets and to ensure compliance with Title 2 of the NNC and the Rules of Order. The checklist should be placed on the first page of each meeting packet to ensure all of the following meeting documents are included:

- 1. Approved Journals (with approval date)
- 2. Approved Agenda
- 3. Roll Call Sheet
- 4. Sign-In Sheet(s)
- 5. General Claims
- 6. Minutes (as requested)
- 7. Other items as determined by management

To comply with the NNC, journals should be completed and approved within 30 days after a Navajo Nation Council session and by the next meeting for Standing Committee meetings. A standard journal format should be developed and implemented to help increase consistency and make it easy to ensure that all required elements are captured including:

1. Location of the meeting. If other than Window Rock, AZ, a memo granting permission by the Speaker of the Council shall be attached.
2. Time the meeting began.
3. Roll call performed and the names of the members present.
4. Documentation that a quorum was/was not present.
5. Approval of the agenda.
6. Approval of the journal from the preceding meeting.
7. A motion to adjourn at the conclusion of the meeting and the result of the vote for adjournment. At the loss of a quorum, a motion to adjourn must be documented.
8. The time the meeting adjourned and, if applicable, the reason for adjourning prior to the three hour requirement.

The Committee Chairperson, or assigned designee, should ensure a quorum is maintained throughout the meeting, keeping track of all members present. As soon as the Chairperson/designee notices a quorum will not be present, the member(s) breaking the quorum should be recalled to immediately adjourn the meeting. When a member is planning to leave the meeting that results in the loss of a quorum, the member breaking the quorum should notify the Chairperson to call for an immediate adjournment.

Committee Reporting Findings

Finding VII: No Approved P&Ps Over Committee Reporting

Issue: There were no P&Ps covering Committee reporting requirements.

Criteria: All significant functions of the OLS department should be supported by adequate, documented, and approved P&Ps.

Condition: There were no approved P&Ps that set out guidelines to define what information is required in the Standing Committee and Council quarterly reports. Depending on who the Reporter and Advisor were for a particular Standing Committee or Council, the report provided would be different and typically only contained a few common elements. Additionally, the Navajo Hopi Land Commission Office was not fully recognized as a Standing Committee by the OLS; therefore, the Committee was not following the current reporting requirements of the recognized Committees, as it was outside of the scope of the OLS department.

Effect: Several of the reports analyzed during the audit were missing important elements such as statistical data.

- Cause:* There were no approved P&Ps that set out guidelines to define what information is required in the Standing Committee and Council quarterly reports.
- Recommendation:* The OLS should develop, formally adopt, and implement documented P&Ps that describe the requirements for Committee and Council quarterly reporting. Management should identify what information is needed by the various Committees and Council to ensure that the quarterly reports are meeting their needs and that the reports are being consistently prepared. In addition, the OLS should perform an analysis on whether or not the Navajo Hopi Land Commission should be recognized as a legitimate Committee and subject to the same requirements of all other Standing Committees.

Finding VIII: Incomplete Committee Reporting Packets

Issue: Several reporting packets were incomplete.

- Criteria:* Title 2, Section 188 of the NNC requires all Committees, boards and commissions of the Navajo Nation Council to report quarterly and in writing to the Council concerning their areas of oversight. Reports must be submitted timely, must be approved, and must include certain required elements.
- Condition:* During our analysis of six Committee reporting packets, we identified several instances where the packets were incomplete including:
- a) Three instances (9/30/14 report for the Law and Order Committee, Budget and Finance Development Committee and the Naa bik'iyati' Committee) where there was no documentation that the Legislative Advisor or the Committee Chairperson had reviewed and approved the report prior to submission to the Speaker of Council's office.
 - b) One instance (9/30/14 report for the Resource and Development Committee) where the required quarterly Committee report was not prepared.
 - c) Two instances (9/30/14 reports for the Budget & Finance Committee and the Naa bik'iyati' Committee) where there was not documentation that the report was submitted timely (e.g. within 3 days of the quarter-end).
 - d) Three instances (9/30/14 report for the Law and Order Committee, Budget & Finance Development Committee and the Naa bik'iyati' Committee) where the statistical data report was not included with the quarterly report.
- Effect:* Reports across the various Committees were inconsistent and incomplete.
- Cause:* There were no P&Ps to guide the reporting process and a lack of accountability and oversight to ensure the Legislative Advisors were submitting complete and timely reports.

- Recommendation:* In order to ensure consistent and timely reporting to all Standing Committees and Council, the OLS should formally document the approval and submission requirements in a P&P and specify the timeframe in which reports should cover (e.g. monthly or quarterly). These P&Ps should also document the specific elements of the reporting packages and what is required to ensure the consistency of the information that each Committee and Council receive. The Legislative Advisor should be held responsible for ensuring that all approvals and reviews occur and are documented and that reports are submitted timely.

Travel Expenditure Findings

Finding IX: Missing Travel Expenditure Documentation

Issue: Several OLS travel expenditures were not properly supported.

<i>Criteria:</i>	The Navajo Nation Travel Policy requires all travel expenses to be properly supported by an approved Travel Authorization form and receipts.
<i>Condition:</i>	<p>In total, for the time period of April through September 2014, the OLS department (including LDAs) incurred \$131,560 of travel expenses. LDAs incurred approximately \$62,000 of this expense. During our analysis of the supporting documentation for 15 general OLS travel expenditures, we identified missing documentation including:</p> <ul style="list-style-type: none">a) One instance where there was no documentation (e.g. receipts, Travel Authorization (TA) form, etc.) in the OLS files to support the travel expenditure;b) One instance where the travel expense was not supported by receipts and the TA was not approved by the OLS Executive Director; however, it was processed for reimbursement. This particular travel expenditure was submitted by a LDA.c) One instance where a meal was charged to the OLS P-Card by an LDA despite the fact that the TA was only for mileage reimbursement. It was determined that LDAs are not permitted to have meal reimbursements.d) One instance where the TA showed approval for lodging at the rate of \$83 for two nights (\$166 total). However, the actual lodging receipts showed \$300 for one night. Upon discussion with the OLS Executive Director, he was aware that this particular lodging expenditure exceeded the approved lodging on the TA. In instances such as these, the TA should note that lodging may exceed the initial approved amount. However, this was not documented on the TA. <p>In addition, during our analysis of the supporting documentation for 22 LDA travel expenditures, we identified missing documentation including:</p> <ul style="list-style-type: none">a) Three instances where there was no documentation (e.g. receipts, TA form, etc.) to support the travel expenditure.b) Nine instances where a meal was charged to the OLS P-Card by an LDA despite the fact that the TA was only for mileage reimbursement. The charge was not deducted from the mileage amount paid to the LDA.c) Twelve instances where the TA was approved for a set estimated mileage of 1,000 miles; however, the actual reimbursement exceeded the 1,000 miles approved.d) Three instances where expenditures were approved for a period of time outside of the authorized dates on the TA.
<i>Effect:</i>	Travel expenses were not properly supported and approved in compliance with the Navajo Nation Travel Policy.
<i>Cause:</i>	There was not a consistent process for tracking travel expense approvals and documentation. In addition, typically LDAs get their travel expenses approved by their respective Council Delegate rather than following the standard OLS approval process.

Recommendation: In order to ensure that all travel expenditures are appropriately supported and approved, consider implementing a formal tracking process where all pre-numbered TAs are recorded in a TA log. A designated employee should be responsible for ensuring that all TAs recorded on the TA log are properly completed, supported by receipts upon return from travel and are properly authorized. Management should reiterate to all OLS department employees that the Executive Director's approval is required for all OLS travel expenditures.

If an exception will be made for the approval of LDA expenditures, that should be communicated and the LDA approval process should still be tracked through the TA log. Employees should be subject to a travel reimbursement deduction or a payroll deduction for unapproved or unsupported travel expenditures.

Timekeeping Findings

Finding X: No Approved P&Ps over Timekeeping

Issue: There were no documented P&Ps over OLS timekeeping resulting in inconsistent support for exempt employee time.

Criteria: All significant functions of the OLS department should be supported by adequate, documented, and approved P&Ps.

Condition: There were no approved P&Ps that document the requirements for the use of activity reports for exempt OLS employees, which are utilized to document the progress towards department goals, and the requirement for having those activity reports approved.

Total payroll expenses for OLS employees (excluding LDAs) was approximately \$498,000 and LDA employees was approximately \$478,000 between April and September 2014. During our analysis of the supporting documentation for six exempt OLS employee payroll disbursements, we identified four instances in which an activity report was not on file, and two instances in which one was on file; however, it was not approved by the Executive Director or other authorized approver. In addition, during our analysis of the supporting documentation for 21 LDA payroll disbursements, we found that LDAs were not submitting individual time sheets for review and approval by the OLS Executive Director. Instead, their time was reported on a generic timesheet with ten or more employees reporting total hours worked. These generic timesheets were signed off on by a Speaker's Office employee. Instead they relied on their trip reports, which were often not turned in until days or weeks after payroll was paid and, in many cases, there was not documentation for the full amount of time that was paid.

Effect: Payroll disbursements were not adequately supported, and there were inconsistencies among the department in how exempt employee time was reported.

Cause: There was no documented P&P to guide OLS time reporting. It was also unclear who should be approving LDA time reports and what documentation should be submitted to substantiate time worked.

Recommendation:

The OLS should develop, formally adopt and implement P&Ps to describe the requirements for time/activity reporting for exempt employees. The P&P's should address what must be included in the activity reports as well as the approval requirements. The P&P's should specifically address who is required to follow the policy and whether or not it applies to LDAs. LDAs, like all other OLS employees, should be required to submit adequate support for time worked.

OTHER CONSIDERATIONS

Below are matters that did not rise to the level of a finding; however, they are being provided to management for consideration and information purposes only.

- *Council Delegates Input:* We held interviews with four Council Delegates to gather their input on the OLS function as whole and areas for improvement. Below represents the key input that we obtained from those interviews:
 - *Incomplete Legislation Packets:* Delegates have seen instances where incomplete legislation packets, such as missing exhibits or amendments, have reached Standing Committees or Council for review and action. In addition, there were instances where adequate research had not been performed to verify that a proposed legislation did not contradict existing laws or P&Ps. In these instances, the action has to be postponed until the additional information and/or research was provided, which was an inefficient use of the Committee/Council's time and resulted in delays in legislation processing. A verification process should be implemented where someone is assigned the responsibility for ensuring that all legislations presented for review/action are complete and have been properly researched prior to submission.
 - *Automate Processes:* A majority of the OLS's workflows are done through the use of paper documentation. Consider automating certain workflows to increase department efficiency. Consider scanning historical documentation to make document searching, archiving and retrieving easier. Electronic documents will also allow convenient transmitting and posting to the Navajo Nation Council website so that OLS is more transparent with its constituents.
 - *Timeliness and Accuracy of Information:* There were concerns expressed regarding the accuracy and timeliness of information that is prepared by OLS for the various Committees and Council. When drafting department P&Ps, incorporate timelines for when information must be prepared by and formal checks and balances to ensure that the information being presented is accurate.

* * * * *

The above represents the items that constitute significant conditions. Other, less significant items were addressed with management during the audit and are not included.

We received excellent cooperation and assistance from the OLS personnel during the course of our testing. We very much appreciate the courtesy and cooperation extended to our personnel. We would be pleased to meet with you to discuss our findings and answer any questions.

REDW LLC

Albuquerque, New Mexico
May 11, 2015

CLIENT RESPONSE



MEMORANDUM

To : Elizabeth Begay, CIA/CFE, Auditor General
OFFICE OF THE AUDITOR GENERAL

From : Tom Platero
Tom Platero, Executive Director
OFFICE OF LEGISLATIVE SERVICES

Date : May 5, 2015

Subject : Office of Legislative Services Internal Audit (Report 15-20)

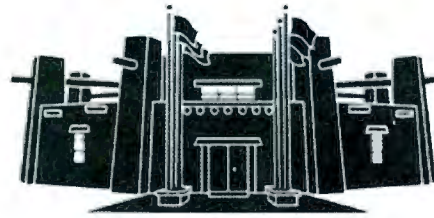
The Office of Legislative Services (OLS) acknowledges the Findings/Issues identified in the Office of the Auditor General Report 15-20 – Internal Audit of the Office of Legislative Services.

Pursuant 12 N.N.C. §7, OLS will begin preparation of its corrective action plan. We have formed an internal audit response team and anticipate that we can meet the 30 day requirement for submission of a preliminary corrective action plan to the Office of the Auditor General. We have initiated the formulation of a corrective action plan for Report 15-20. Part of the corrective action process for Report 15-20 will involve passage of legislation by the Navajo Nation Council; whereas this portion of the correction action plan will involve working with the Naabik'iyati' Committee Title 2 Reform Subcommittee. Since Title 2 can only be amended during a regular session, we have only four opportunities in any given calendar year. The success of full implementation of our corrective action plan rests with the passage of legislation by the Council and approval of the Office of the President/Vice President (OPVP) to enact law changes. Should there be any delay, we will be out of compliance with our corrective action plan due to not having full control of the actions of the Council or OPVP.

I would like to take the opportunity to thank your Office and REDW for conducting the performance audit for the Office of Legislative Services. The audit has brought clarity to the areas of improvement needed for OLS to provide more efficient and quality services.

COPIES: Honorable LoRenzo Bates, Speaker, Navajo Nation Council.
Arbin Mitchell, Chief of Staff, Office of the Speaker
Files

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OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

Assessment of the Office of Legislative Services Organizational Structure and Staffing

**Report No. 15-21
May 2015**

**Performed by:
REDW LLC**



May 11, 2015

Elizabeth Begay, Navajo Nation Auditor General
Office of the Auditor General – Navajo Nation
PO Box 706
Window Rock, AZ 86515

Re: Performance Audit of the Navajo Nation Office of Legislative Services, Part II and III

Dear Ms. Begay:

Thank you for the opportunity to work with you and the staff of the Navajo Nation Office of Legislative Services (OLS). We appreciate the opportunity to assist you in assessing the organizational structure and staffing of the OLS Department. This advisory letter includes our approach, findings and recommendations regarding the organizational structure and staffing of the OLS Department, which is reflected in Part II and Part III of the engagement.

PROJECT APPROACH

The objective of Part II and Part III of this project was to review and recommend ways to maximize the effectiveness of OLS's organizational structure and staffing, improve the efficient and effective utilization of your labor force, and ensure you are positioned to adequately support the Navajo Nation Council Delegates. In addition to reviewing your organizational charts, legislative process documents, and evaluating a number of procedures, we also interviewed members of your staff, as identified on Exhibit 1, to gather information related to the OLS, your organizational structure, and identify any areas requiring process improvement or areas of concern. In accordance with the limited scope of our engagement, this project did not include any interviews with staff from the Office of Legislative Counsel, the Office of the Controller, or the Office of the Speaker.

Our work plan and approach included the following:

- Review the OLS current organizational charts, reporting structure, organizational objectives, staffing and budget.
- Interview leadership and staff, as needed, to gather information related to the OLS philosophy, support service needs, general processes, specific concerns regarding effectiveness of the reporting structure, and needed skills/competencies vs. available skills/competencies. These on-site interviews and discussions took place November 17 – 18, 2014.
- Determine what positions and organizational structure are needed to support the goals and objectives of OLS.
- Evaluate the skills, competencies, expertise and role of each staff member of the OLS through the use of job questionnaires and interviews.
- Identify potential reallocation of job requirements to facilitate more efficient processes and/or better distribution of skills/competencies that, if made, could improve efficiencies and promote a more cohesive OLS.

<i>Finding</i>	<i>Recommendation</i>
<p>authority are needed for each functional area in the OLS. Additionally, the Executive Director currently is the designated supervisor for 14 out of the 23 employees working in the OLS Department.</p> <p><u><i>Finding #A-2</i></u></p> <p>The job responsibilities reflected in the current OLS job classifications do not always align well with the OLS functions that they support. Collaboration between functional areas of the OLS and outside parties also</p>	<p>Office, and Legislative Advisement / Reporting). Each of these areas would be structured as noted in Exhibit 3, to reduce the number of employees directly reporting to the Executive Director from 14 to 5. The proposed organizational chart would include the following levels of supervision:</p> <ul style="list-style-type: none"> a. OLS Administration <ul style="list-style-type: none"> 1) Administrative Services Officer – supervised by Executive Director 2) Accounting Technician, Senior Office Specialist and Maintenance Technician – supervised by Administrative Services Officer b. Legislative Tracking <ul style="list-style-type: none"> 1) Legislative Secretary II and Policy Analyst – supervised by Executive Director c. Council Delegates Office <ul style="list-style-type: none"> 1) Legislative Clerk Supervisor – supervised by Executive Director 2) Legislative Secretary III, II and I – supervised by Legislative Clerk Supervisor d. Legislative Advisement / Reporting <ul style="list-style-type: none"> 1) Legislative Advisor and Reporter Manager (one position) – supervised by Executive Director 2) Legislative Advisor II and I – supervised by Legislative Advisor and Reporter Manager 3) Legislative Reporter “Lead” and Legislative Reporter – supervised by Legislative Advisor and Reporter Manager (to ensure quality control of meeting packets, agendas, journals, committee reports and resolutions) 4) Legislative Reporter “Lead” – schedules reporters and ensures coverage of committees 5) Records Clerk – supervised by Legislative Reporter “Lead” <p><u><i>Recommendation #A-2</i></u></p> <p>Modify the current OLS organizational structure to facilitate proper supervision, foster a spirit of personal accountability, and create a more collaborative environment.</p>

- Evaluate the performance measures for OLS to determine if they support the OLS goals and objectives as described in the plan of operation.

We evaluated the current organizational charts and reporting structure in detail. In our interviews with staff, we also discussed each position's key duties, work flows and reporting mechanisms. These interviews helped us gain useful insight into specific concerns regarding the current processes, effectiveness of the OLS's reporting structure, and what skills are required for the department to function effectively.

We focused on identifying opportunities for improved work flow, communication and collaboration, potential changes to reporting structure and areas of responsibility, and optimal alignment of job responsibilities and positions. The objectives of the project were the following:

- Identify key attributes of an effective OLS. Identify gaps between the optimal departmental structure and the current situation, and provide recommendations on the best ways of filling any identified gaps.
- Identify areas where process improvements could be made to facilitate a more efficient use of staff.
- Provide recommendations to facilitate an environment of open communication and continuous improvement within the OLS.
- Provide information for staffing projections, project planning, and budget planning purposes.

Our report includes the following exhibits for management's consideration:

- Schedule of on-site interviews and phone interviews (Exhibit 1)
- Current OLS Organizational Chart (Exhibit 2)
- Proposed Organizational Chart (Exhibit 3)

Findings and Recommendations

	<i>Finding</i>	<i>Recommendation</i>
A	<i>Organizational Chart and Reporting Structure –</i> <u><i>Finding #A-1</i></u> A more efficient organizational structure is needed to provide effective supervision of team members and support a culture of accountability. Clear lines of	<i>Organizational Chart and Reporting Structure –</i> <u><i>Recommendation #A-1</i></u> Consider establishing a reporting structure that provides clear lines of authority for each functional area (OLS Administration, Legislative Tracking, Council Delegates

<i>Finding</i>	<i>Recommendation</i>
<p>appears to be somewhat limited under the current organization structure.</p>	<p>Exhibit 3 is a <i>proposed organizational chart</i>, and includes our suggestions for facilitating a more effective OLS.</p> <ul style="list-style-type: none"> a. New Positions <ul style="list-style-type: none"> 1) Administrative Services Officer, Legislative Advisor & Reporter Manager, Records Clerk b. Revisions <ul style="list-style-type: none"> 1) Groundskeeper position is moved under OLS Administration. Title is changed to Maintenance Technician. c. Job Title Changes <ul style="list-style-type: none"> 1) Legislative Secretary II (formerly Legislative Secretary I) 2) Legislative Reporter "Lead" (formerly Legislative Reporter Supervisor) <ul style="list-style-type: none"> ▪ More direct collaboration between the Legislative Advisors and the Legislative Reporters is needed, in order to better serve the Delegates and Committees. We recommend that the Legislative Advisors and the Legislative Reporters all report to the same supervisor. This is a new exempt position called Legislative Advisor & Reporter Manager. This will promote stronger collaboration between these positions, allow more consistent management of employees, and ensure that the performance measures in place are tracked and met. It is likely that one of your current Legislative Advisors would meet the qualifications required for the Legislative Advisor and Reporter Manager position. <p>We suggest that you continue to have a Legislative Reporter Lead (formerly known as Legislative Reporter Supervisor) to oversee the staffing of committees and assist with the scheduling of the Reporters. The Legislative Reporter Lead will report to the Legislative Advisor & Reporter Manager, and will additionally be responsible for tracking the completion of journals, committee reports and resolutions, and ensuring that they are completed on a timely basis. The Legislative Reporter Lead will also oversee the records management function.</p> <ul style="list-style-type: none"> ▪ The title of Legislative Secretary I, under the "Legislative Tracking" department/area, does not reflect the considerable responsibilities for maintaining the website and tracking the status of legislation. Given the current initiative to move to an electronic workflow and legislative process, the

	<i>Finding</i>	<i>Recommendation</i>
		<p>current responsibilities, and the skill set necessary to perform the job, we suggest the title be changed to Legislative Secretary II, and a position description be created to capture the website, database, and software support needs required under an automated legislative process.</p> <ul style="list-style-type: none"> While the Policy Analyst job classification summary effectively describes the job responsibilities for preparation of legislation, it does not adequately address the critical needs of legislative processing and tracking. We suggest that the Policy Analyst job classification be revised to include compliance with the comment period processing of proposed legislation, processing of proposed legislation, tracking legislation, and Policy Review under Title 2. OLS currently has an 'administration' area within the current organizational structure. The positions within this area report directly to the Executive Director. We suggest the Groundskeeper position be moved to this area, and the title be changed to Maintenance Technician. We also recommend that the Maintenance Technician, Senior Office Specialist, and Accounting Technician job positions report to the Administrative Services Officer.
B	<p>Staffing –</p> <p><u><i>Finding #B-1</i></u></p> <p>Currently, committees and sub-committees are not always adequately staffed and supported, particularly if the Legislative Advisor or Legislative Reporter typically assigned is not available. The OLS is responsible for providing staff to support the Navajo Nation Council Delegates and the following committees and sub-committees:</p> <ol style="list-style-type: none"> Resources and Development Committee Health Education & Human Services Committee Law & Order Committee Budget & Finance Committee Naa bik'iyati' Committee <ol style="list-style-type: none"> Naa bik'iyati' Sub Committee Government Reform Naa bik'iyati' Sub Committee Gaming Task Force 	<p>Staffing –</p> <p><u><i>Recommendation #B-1</i></u></p> <p>We suggest that Legislative Advisors and Legislative Reporters be cross trained to support at least one other Committee, so that Committee and Delegate needs will be adequately supported, even if the primary Advisors and Reporters for the Committee are not available.</p>

	<i>Finding</i>	<i>Recommendation</i>
	<p><u><i>Finding #B-2</i></u></p> <p>Reporters and Advisors assigned to the same Committee are not working as collaboratively as is needed, to adequately serve the needs of the Committees and Delegates.</p> <p><u><i>Finding #B-3</i></u></p> <p><u>One</u> of the key duties of OLS is to respond to the frequent information requests received from the general public. However, there is no one person responsible for ensuring that the information requests are properly and timely addressed.</p> <p><u><i>Finding #B-4</i></u></p> <p>Currently, prior legislation is maintained in several different places, and not archived in a consistent or easy to access manner. As a result, verifying prior legislative action is extremely difficult.</p>	<p><u><i>Recommendation #B-2</i></u></p> <p>Reporters and Advisors currently report to different supervisors. By having them report to the same supervisor (see Recommendation #A-1), their job duties and expectations can be better aligned to reinforce the need for collaboration between areas.</p> <p><u><i>Recommendation #B-3</i></u></p> <p>Assign the Legislative Reporter "Lead" to be responsible for developing a process for responding to information requests, and ensuring that these requests are responded to quickly. This person does not necessarily have to be the one to respond, but should be responsible for overseeing the process, and helping create a public perception of professionalism within the OLS.</p> <p><u><i>Recommendation #B-4</i></u></p> <p>Records management and archiving of old legislation is not currently a responsibility of the OLS Department, but with proper staffing, OLS could effectively manage this area. If the Navajo Nation desires consolidation of all current and prior legislation, we recommend the addition of a Records Clerk position (see Recommendation #A-1), who would report to the Legislative Reporter "Lead".</p>
C	<p><i>Work Flow Processes -</i></p> <p><u><i>Finding #C-1</i></u></p> <p>The process for moving legislation through the system is very outdated, and relies on people physically moving paper through a time consuming and inefficient work process. Additionally, paper documents cannot always be located.</p>	<p><i>Work Flow Processes -</i></p> <p><u><i>Recommendation #C-1</i></u></p> <p>OLS is in the process of creating a new website, which we understand will incorporate new work flows and processes. The new website will additionally permit OLS to publish more information on line. As the OLS moves towards automation, we suggest that you consider forming a Task Force of qualified employees to identify and prioritize the internal processes which could be automated.</p> <p>Documents or information that could be posted on the website for others to access include:</p> <ul style="list-style-type: none"> ▪ Journals ▪ Supporting exhibits or documentation ▪ Voting information

<i>Finding</i>	<i>Recommendation</i>
<p><u><i>Finding #C-2</i></u></p> <p>There is no standard process or template for preparing committee reports, preparing agendas, requesting information, tracking audio recordings, etc.</p>	<p><u><i>Recommendation #C-2</i></u></p> <p>Developing standard processes and templates will not only help ensure that legislation is tracked and moved through the current system in a timely manner, but will also facilitate the automation process. Areas that you may wish to consider include:</p> <ul style="list-style-type: none"> ▪ Standard template for preparing journals, minutes, agendas ▪ Standard template for requesting information ▪ Standard process for tracking legislation between departments
<p><u><i>Finding #C-3</i></u></p> <p>The manually processed signature review sheet used by the Office of the Speaker, creates a bottleneck and impacts the timeliness of legislation moving through the system.</p>	<p><u><i>Recommendation #C-3</i></u></p> <p>Consider developing a new electronic process for getting signatures from the Office of the Speaker to ensure that legislation is moving through the system in a timely and efficient manner. You may want to have 2 – 3 experienced people (from OLS and the Office of the Speaker) evaluate the process and make recommendations on improvements. Once all parties agree to the revised process, communicate the new process to OLS staff, as well as the Office of the Speaker staff.</p>
<p><u><i>Finding #C-4</i></u></p> <p>There are a number of key processes that are dependent on one person. If that person is unavailable, the entire process is held up until they return.</p>	<p><u><i>Recommendation #C-4</i></u></p> <p>Identify a backup person for all key processes and ensure that they are properly trained. In addition, time off requests should be approved only after ensuring that coverage is available to handle those key processes.</p>
<p><u><i>Finding #C-5</i></u></p> <p>The Legislative Reporter "Lead" (currently titled Legislative Reporter Supervisor) is retyping all documents received from the OLC because she is only provided hard copies.</p>	<p><u><i>Recommendation #C-5</i></u></p> <p>The OLS and the Office of Legislative Counsel (OLC) should agree on a process that will allow the OLC to provide the OLS with electronic copies of documents that can be copied or updated, as needed, so that no documents are having to be retyped or recreated.</p>
<p><u><i>Finding #C-6</i></u></p> <p>At times, mistakes are found after a legislative number is assigned to the legislation. No edits/corrections can be made to the legislation at this point. The Committee has to review and approve the edits/corrections.</p>	<p><u><i>Recommendation #C-6</i></u></p> <p>Consider modifying the process for assigning a legislative number so that a 'draft' of the legislation can be reviewed by someone prior to assigning the legislative tracking number. This will allow mistakes to be corrected in an efficient manner.</p>

	<i>Finding</i>	<i>Recommendation</i>
D	<p><i>Performance Measures and Other HR Related Items -</i></p> <p><u><i>Finding #D-1</i></u></p> <p>There are significant delays in completing journals and committee reports. Journal completion and timeliness is additionally a key metric for OLS, however, the percentage of journals completed on time continues to be quite low. The current performance measures identify the quantity of journals to be completed each quarter, but do not appear to encourage or require completion of the journals within a prescribed time period.</p> <p><u><i>Finding #D-2</i></u></p> <p>Current position descriptions (also known as job classifications) do not reflect duties, responsibilities or minimum requirements of position(s).</p> <p><u><i>Finding #D-3</i></u></p> <p>There is confusion regarding the experience and education substitutions and qualifications.</p> <p><u><i>Finding #D-4</i></u></p> <p>The Legislative Clerk Supervisor is currently classified as a Non-Exempt employee, although other OLS supervisors are classified and treated as Exempt employees.</p> <p><u><i>Finding #D-5</i></u></p> <p>There is no onboarding process for new hires to ensure that they are being properly trained.</p>	<p><i>Performance Measures and Other HR Related Items -</i></p> <p><u><i>Recommendation #D-1</i></u></p> <p>Although the OLS goals clearly indicate the number of journals and committee reports that are to be completed, there is confusion regarding who is ultimately responsible for this. As a result, team members are not held accountable for meeting this measurement goal. In addition, there is no stated time period for timely completion.</p> <p>We suggest you clearly state when journals are to be completed (possibly within one week of meeting) and make Reporters responsible for the timely completion of the journals and committee reports. This should become one of their performance evaluation factors.</p> <p><u><i>Recommendation #D-2</i></u></p> <p>Review and update all OLS position descriptions to reflect actual duties, responsibilities and minimum requirements. We would also suggest that you ensure there are clear differentiators between levels I, II and III.</p> <p><u><i>Recommendation #D-3</i></u></p> <p>Employees should be informed of the minimum requirements for each position, including any substitutions for education and/or experience, as well as any grandfather rules that may impact current employees. In addition, those substitutions need to be included on updated position descriptions (see Recommendation #D-2).</p> <p><u><i>Recommendation #D-4</i></u></p> <p>We recommend that all supervisors be classified as Exempt employees, so that there is consistency and no potential risk of employees being reclassified, and becoming eligible to receive overtime pay.</p> <p><u><i>Recommendation #D-5</i></u></p> <p>Develop an onboarding process for new hires that includes training on the Navajo legislative process, specific job duties, timekeeping, etc.</p>

	<i>Finding</i>	<i>Recommendation</i>
	<p><u><i>Finding #D-6</i></u></p> <p>There are inconsistencies with how certain human resources (HR) related items/requests are handled, and uncertainty about who is handling this. Areas identified during our interviews include leave requests, timekeeping, Exempt vs. Nonexempt status, etc.</p>	<p><u><i>Recommendation #D-6</i></u></p> <p>We suggest the Administrative Services Officer handle internal Human Resources matters (see Recommendation #A-1). This will create consistency and employees will know who to go to for OLS Human Resources matters.</p> <p>We also recommend that a staff memo be drafted to clearly communicate:</p> <ul style="list-style-type: none"> ▪ The time period for submitting leave requests ▪ How Exempt and Nonexempt employees should record their time ▪ Who to go to (within OLS) for HR related questions ▪ Work schedules and who to notify (and by when) if you are not going to report to work or will be delayed
E	<p><i>Other Items -</i></p> <p><u><i>Finding #E-1</i></u></p> <p>There appears to be a strong need for various types of training at all staff levels. Management training is not routinely offered to supervisors responsible for performance management of other team members. Additionally, more advanced technical and technology skills are needed to achieve OLS goals.</p>	<p><i>Other Items -</i></p> <p><u><i>Recommendation #E-1</i></u></p> <p>Providing training to staff will impact the retention of employees and their ability to provide a high level of service and quality work product.</p> <p>Given that training is one of the 2015 program performance goals, training is obviously a priority for everyone. Specific training requests identified during our interviews include:</p> <ul style="list-style-type: none"> ▪ Supervisor training on how to manage employees ▪ Supervisor training on how to conduct a performance evaluation ▪ Training to update technology skills ▪ Training on the legislative process ▪ Policy writing and legislative research ▪ Training on the FMIS (Financial Management Information System) so Advisors can accurately and effectively manage and report the Committee budgets ▪ Proper way to take committee meeting minutes ▪ Navajo Law ▪ Time management

<i>Finding</i>	<i>Recommendation</i>
<p><u><i>Finding #E-2</i></u></p> <p>Ineffective communication within the OLS, and between the OLS and other departments hampers the OLS' ability to work efficiently and collaboratively.</p>	<ul style="list-style-type: none"> ▪ How to operate microphone and recording systems in Council Chambers. <p><u><i>Recommendation #E-2</i></u></p> <p>Regardless of how well you are communicating, employees tend to want more communication. With that in mind, here are some suggestions for improving communication and collaboration:</p> <ul style="list-style-type: none"> ▪ Have a weekly all staff meeting to discuss the status of current projects, process improvement ideas, or who needs backup support. ▪ Have a standard meeting (perhaps monthly) with staff from other departments, such as the Office of Legislative Counsel, Office of the Speaker, and Office of the Controller. Include the Reporters and the Advisors in these meetings. ▪ Encourage Advisors and Reporters to meet regularly to collaborate and learn from each other. ▪ Consider having an OLS strategic planning meeting to set OLS mission statement, develop goals and identify measurements for upcoming year. Allow all staff to provide input. ▪ Clearly communicate expected work hours for all team members (both Exempt and Non-Exempt).

We appreciate the opportunity to be of service to The Office of the Auditor General – Navajo Nation, and look forward to discussing our recommendations with you in the near future.

Sincerely,

Sincerely,
REDWLLC



Lisa Wilcox, SPHR, CEBS, CCP, CMS, RPA, THRP
Principal

Sincerely,
REDWLLC



Carol Cochran, CPA/PFS, CEBS, CMA, CMS, THRP
Principal

Navajo Nation Office of Legislative Services
Meeting Schedule with REDW
November 17 - 18, 2014

Time Slot	Monday November 17, 2014	
	Lisa	Carol
	Location: Delegates Office Conf Room	Location: Mike Martinez's Office
8:30 - 9:30a	Carol and Lisa to meet with Tom Platero , Executive Director Location: Tom's Office 928-871-7254	
10:00 - 11:00a	Bernice Begay Senior Office Specialist 928-871-7254 bernicebegay@navajo-nsn.gov	Marvin M. Allison Policy Analyst 928-871-7258 marvinmallison@navajo-nsn.gov
11:15a - 12:15p	Mary Nez Legislative Secretary I 928-871-7237 marynez@navajo-nsn.gov	Lisa Begaye Accounting Technician 928-871-6887 lisabegaye@navajo-nsn.gov
12:15 - 1:30p	Lunch	Lunch
1:30 - 2:30p		
2:45 - 3:45p	Lorene Spencer Legislative Advisor I 928-871-7175 lorenespencer@navajo-nsn.gov	Martha Ellison Legislative Advisor I 928-871-7170 marthaellison@navajo-nsn.gov
3:45 - 4:45p	Valcita Thompson Legislative Reporter 928-871-7239 valcathompson@navajo-nsn.gov	Latanya Burbank Legislative Reporter 928-871-7586 latanyaburbank@navajo-nsn.gov

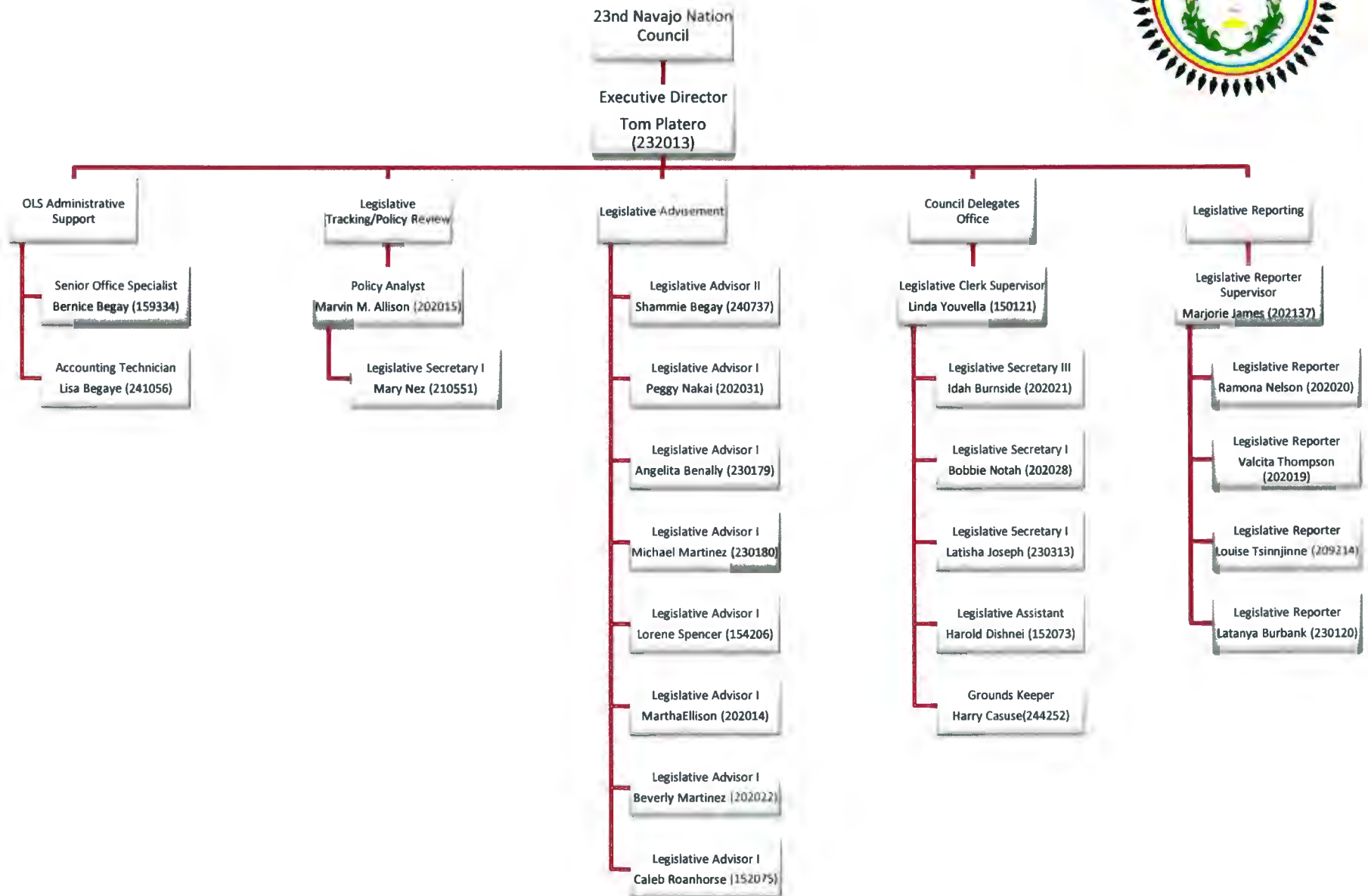
Phone Interviews (11/21- 11/25):

	Ramona Nelson Legislative Reporter 928-871-6949 ramonanelson@navajo-nsn.gov Unable to schedule phone interview.	Peggy Nakai Legislative Advisor I 928-871-7590 peggynakai@navajo-nsn.gov PHONE INTERVIEW scheduled for 11/24/14, but not done. Peggy not available.
	Caleb Roanhorse Legislative Advisor I 928-871-7964 croanhorse@navajo-nsn.gov PHONE INTERVIEW: 11/21/14	Mike Martinez Legislative Advisor I 928-871-7253 mmartinez@navajo-nsn.gov PHONE INTERVIEW 11/25/14
	Unda Youvella Legislative Clerk Supervisor 928-871-6383 lindayouvella@navajo-nsn.gov PHONE INTERVIEW 11/24/14	

Time Slot	Tuesday November 18, 2014	
	Lisa	Carol
	Location: Delegates Office Conf Room	Location: Mike Martinez's Office
8:30 - 9:30a	Beverly Martinez Legislative Advisor I 928-871-6021 beverlymartinez@navajo-nsn.gov	Idah Burnside Legislative Secretary III 928-871-6381 idahburnside@navajo-nsn.gov
9:45 - 10:45a		Marjorie James Legislative Reporter Supervisor 928-871-7573 marjoriejames@navajo-nsn.gov
10:45 - 11:45a	Shammie Begay Legislative Advisor II 928-871-7171 shammiebegay@navajo-nsn.gov	Angelita Benally Legislative Advisor I 928-871-6610 angelitabenally@navajo-nsn.gov
12:00 - 1:00p	Carol and Lisa - exit interview with Tom Platero , Executive Director	

Navajo Nation

Office of Legislative Services – Current



Navajo Nation
Office of Legislative Services – Proposed

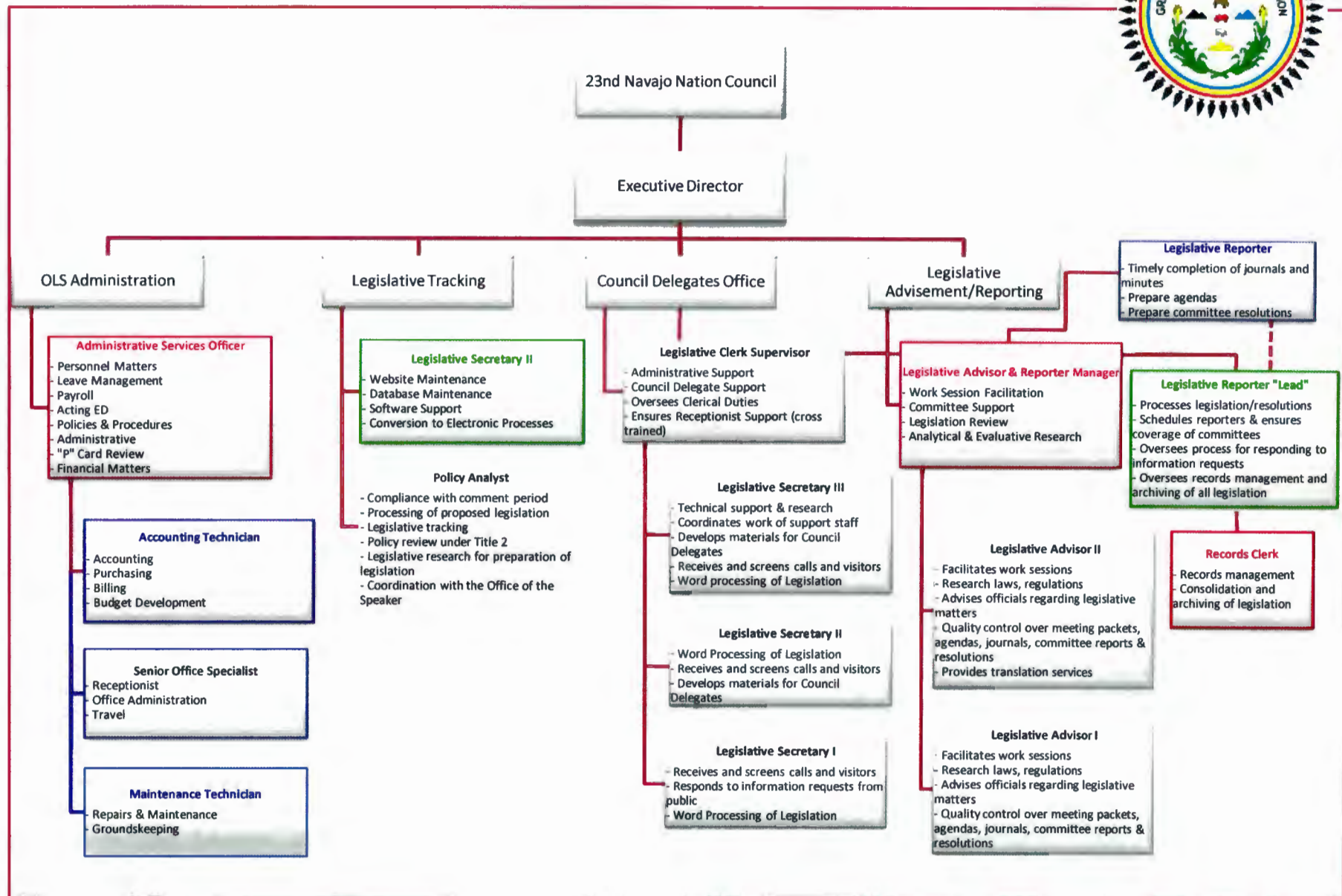
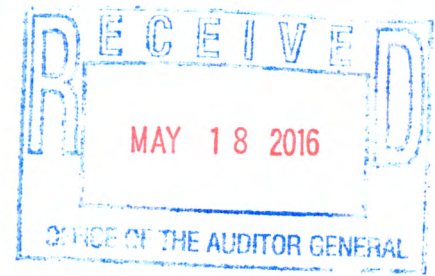


EXHIBIT 3

New Position
Change in Title
Reporting Structure Change



MEMORANDUM

To : Elizabeth Begay, Auditor General
OFFICE OF THE AUDITOR GENERAL

From : 6.3.11
Tom Platero, Executive Director
OFFICE OF LEGISLATIVE SERVICES

Date : May 18, 2016

Subject : **REVISED CORRECTIVE ACTION PLAN; REPORT 15-20**

Attached is Office of Legislative Service Corrective Action Plan (Revised) for Report 15-20. The report is for the performance audit completed on our office.

Thank you very much for taking the time to meet with us yesterday to complete the Corrective Action Plan.

If you should have any questions, please let me know. I can be reached by e-mail at tomplatero@navajo-nsn.gov or by telephone at (928) 871-7254/7236.

COPIES:

OLS Audit Review Team
Files

Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15 - 20 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	Finding I: Lack of Approved Legislative Policies and Procedures (P&P)			
Issue: There was a lack of approved Legislative Policies and Procedures.	<p>1) Develop, adopt and implement a legislative process policy</p> <ul style="list-style-type: none"> - A Legislative Process Policy will be developed, adopted and implemented. The Legislative Process Policy will contain the following: <ul style="list-style-type: none"> o Step One: Initiating/Drafting Legislation o Step Two: Office of Legislative Services Legislation Intake and Review o Step Three: Office of the Speaker Review o Step Four: Digital distribution of Legislation o Step Five: Initiate Legislation Public Comment o Step Six: Public Comment Review o Step Seven: Standing Committee Referral(s) o Step Eight: Navajo Nation Council Referral o Step Nine: Vetoed Legislation - The approved Legislative Process Policy will have supporting legislative process procedures. 	"The OLS should develop, formally adopt, and implement documented P&Ps"	OLS Executive Director OLS Review Team	June 30, 2016
	<p>2) Develop legislative process procedures (limited to the legislative authority of the OLS):</p> <p>a) OLS Legislation Intake and Review Procedures</p> <p>The OLS Legislation Intake and Review Procedures will be developed as an uniform procedures for the intake of all legislations. The initial procedures will be used by the Legislative Tracking Section. A written procedure supported by form will be developed, approved, and implemented.</p> <p>b) OLS Digital Distribution of Legislation Procedures</p> <p>The OLS Digital Distribution of Legislation Procedures will be developed as an uniform procedures for the Executive Director to digitally distribute legislations with exhibits to Office of the President, Office of the Attorney General, Office of the Controller, Office of Management and Budget, and all Executive Branch Division Directors. Copies of the email will be documented as distribution. A written procedure will be developed, approved, and implemented.</p>	"The OLS should develop, formally adopt, and implement documented P&Ps"	OLS Executive Director OLS Review Team	June 30, 2016

Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15 - 20 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	<p>c) Comment Report Procedures</p> <ul style="list-style-type: none"> - The Comment Report Procedures will be developed as uniform procedures for the intake, development, finalization, and update of comments received. The Comment Report Procedures will be used by the Legislative Tracking Section. A written procedure supported by forms will be developed, approved, and implemented. <p>d) Standing Committee/Council Legislation Referral Procedures</p> <ul style="list-style-type: none"> - The Legislation Referral Procedures will be developed as uniform procedures for the referral of legislation to Standing Committees and the Navajo Nation Council. The Legislation Referral Procedures will comply with the Committee/Council assignments affixed on the legislation. The Legislation Referral Procedures will be used by the Legislative Tracking Section, the Committee/Council, and Advisors/Reporters. A written procedure will be developed, approved, and implemented. 			
	<p>3) Develop and implement a web-based Legislation Tracking system to ensure accurate data on the status of each legislation</p> <ul style="list-style-type: none"> - Office of Legislative Services will make available the Dine' Bibeehaz'aanii Binaaltsoos (DiBB) website to the public. DiBB will become the central public access point for up-to-date information on all pending and completed legislation. Office of Legislative Services has contracted with Real Time Solutions for the development of this website and is located at www.dibb.nnols.org. Part of keeping the public informed of legislation is making information available through a website. 	<p>"consistent documentation to support all denied and approved legislation"</p>	<p>OLS Executive Director OLS Tracking Section</p>	<p>December 31, 2015</p>

Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15 - 20 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	Finding II: Legislation Procedure and Documentation			
Issue: There were inconsistencies in legislation procedure and documentation maintained.	1) Committee/Council Engrossment Procedures - The Committee/Council Engrossment Procedures will be developed as uniform procedures for the engrossment of approved legislation(s) within ten days. The Navajo Nation Council Engrossment Procedures will involve a review by the Office of Legislative Services' staff, Office of Legislative Counsel and Office of the Speaker. Where legislation involves the Office of the President/Vice President, the legislation will be tracked to ensure compliance with the Navajo Nation Code; relative to timeframe. Standing Committee Engrossment Procedures will involve a review by the Committee Reporter, Committee Advisor, and Committee Chairperson or designee. A written procedure and forms, where necessary, will be developed, approved, and implemented.	"legislation is closed-out within ten days"	OLS Executive Director OLS Review Team	June 30, 2016
	2) Vote Tallies Procedures - The Vote Tallies Procedures will be developed as uniform procedures for the Standing Committees and the Navajo Nation Council. Due to the availability of electronic voting mechanisms existing for the Naabik'iyati' Committee and the Navajo Nation Council meetings, the Vote Tallies Procedures will differ for the remaining Standing Committees; which often have to travel offsite to conduct business. The Vote Tallies Procedures shall be used by the Office of Legislative Services' legislative staff assigned to the Navajo Nation Council and Standing Committees. A written procedures and forms, where necessary, will be developed, approved, and implemented.	"document how each individual Committee member voted"	OLS Executive Director OLS Review Team	June 30, 2016
	Finding III: Custody of Closed-out Legislation Documentation			
Issue: The OLS did not consistently maintain copies of closed-out legislation.	1) Records Management Procedures - Office of Legislative Services will develop a uniform Records Management Procedures. The Records Management Procedures will outline the handling of legislation after it has completed the legislative process. The Records Management Procedures will have closed legislation assigned to the Legislative Tracking Section that will post information online. The Uniform Records Management Procedures will be utilized by all Office of Legislative Services' staff.	"should keep a copy of all support for closed out legislation within the OLS department "	OLS Executive Director OLS Review Team	August 15, 2016

Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15 - 20 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	Finding IV: Lack of Approved Legislative Policies and Procedures over meeting documentation			
Issue: There were not approved and documented Legislative Policies and Procedures to cover meeting documentation.	1) Uniform Before/After Committee/Council Meeting Procedures - The Uniform Before/After Committee/Council Meeting Procedures will be developed as uniform procedures as a quality control mechanism to ensure all steps before and after meetings are properly accounted. The focus of the Uniform Before/After Committee/Council Meeting Procedures will be a check off list of the various documents and activities needed to ensure an efficient and productive meeting. The Uniform Before/After Committee/Council Meeting Procedures will be utilized by Legislative Advisors and Legislative Reporters. Written procedures and forms will be developed, approved, and implemented.	"specific documents required for each Committee and Council Meeting"	OLS Executive Director OLS Review Team	August 15, 2016
	2) Uniform Committee/Council Meeting Agenda Procedures - The Uniform Committee/Council Meeting Agenda Procedures will be developed as uniform procedures for the various agenda formats to be used. There are a variety of meeting formats: regular meeting, special meeting, joint meetings, orientations, work sessions, etc. Each of these meeting types requires a different type of agenda. Office of Legislative Services will develop a uniform format for each type of meeting. The Uniform Committee/Council Meeting Agenda Procedures will be utilized by all Office of Legislative Services' staff. Written procedures and formats will be developed, approved, and implemented.	"agendas"	OLS Executive Director OLS Review Team	July 30, 2016
	Finding V: Meeting Procedures do not comply with Title II of NNC			
Issue: Certain meetings did not meet the specific requirements of Title II of the NNC.	1) Uniform Committee/Council Minutes and Journals Procedures - The Uniform Committee/Council Minutes and Journals Procedures will set minimum standards for the information to be contained in journals. The Uniform Committee/Council Minutes and Journals Procedures will clarify what information should be contained in each minutes and journals; including documenting the meeting time, location, and adjournment or reason for loss of quorum. Written procedures will be developed, approved, and implemented.	"sufficient documentation should be made in the meeting journal" "it should be documented that all business has been completed"	OLS Executive Director OLS Review Team	June 30, 2016

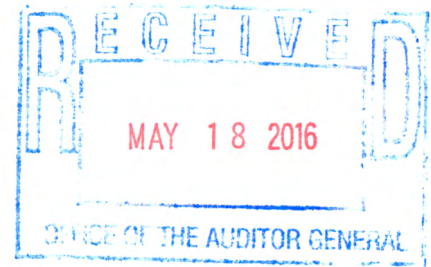
Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15 - 20 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	Finding VI: Missing Meeting Documentation and Approval			
Issue: Required meeting documentation and approvals were not on file.	1) Uniform Committee/Council Documentation Procedures - The Uniform Committee/Council Documentation Procedures will be developed as a quality control check off list to document all completed meetings; this procedure will allow each Committee/Council to have meeting information in a binder that will be created by Office of Legislative Services' staff. The binder will contain information such as: sign in/roll call sheets, agendas, committee reports, journal, general claims, minutes, etc. The Uniform Committee/Council Documentation Procedures will be utilized by the legislative advisors and legislative reporters. Written procedures and forms will be developed, approved and implemented.	"meeting packets should be kept in a binder"	OLS Executive Director OLS Review Team	August 15, 2016
	2) Uniform Committee/Council Sign In/Roll Call Procedures - The Uniform Committee/Council Sign In/Roll Call Procedures will be developed as uniform procedures to ensure uniformity for all Committees/Council. At this time, each Committee/Council utilizes their own format. Once the Uniform Committee/Council Sign In/Roll Call Procedures are developed, everyone will have the same format. The Uniform Committee/Council Sign In/Roll Call Procedures will be utilized by the Legislative Advisors and Legislative Reporters. Written procedures and forms will be developed, approved, and implemented.	"keeping track of all members present"	OLS Executive Director OLS Review Team	July 30, 2016
	Finding VII: No Approved P&Ps Over Committee Reporting			
	Finding VIII: Incomplete Committee Reporting Packets			
Issue: There were no P&Ps covering Committee reporting requirements.	1) Uniform Committee/Council Monthly and Quarterly Report Procedures - Office of Legislative Services will develop a Uniform Committee/Council Monthly and Quarterly Report Procedures which will provide a uniform methodology for content; including timelines. The Uniform Committee/Council Monthly and Quarterly Report Procedures will provide a standardized template for the reports, as well as, all the statistical data to support the reports. The Uniform Committee/Council Monthly and Quarterly Report Procedures will be utilized by Legislative Advisors, Legislative Reporters, and each section supervisor.	"Committee and Council quarterly reporting"	OLS Executive Director OLS Review Team	July 15, 2016

Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15 - 20 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	2) The Navajo-Hopi Land Commission Status - Office of Legislative Services will conduct an analysis of the Navajo-Hopi Land Commission status. A written report will be prepared based on the outcome of the analysis regarding the future status of the Navajo Hopi Land Commission.	"Navajo Hopi Land Commission"	OLS Executive Director OLS Review Team	May 30, 2016
	Finding IX: Missing Travel Expenditure Documentation			
Issue: Several OLS travel expenditures were not properly supported.	1) Travel Authorization Tracking Procedures - Office of Legislative Services will develop a Travel Authorization Tracking Procedures, which will track the process of each travel authorization. Documents will include: 1) request for travel, 2) approval of travel request, 3) processing of travel authorization, 4) submission of trip/expense report, 5) payment of reimbursement costs, and 6) close out of travel authorization. The Travel Authorization Tracking Procedures will be in developed, approved, and implemented.	"a formal tracking process"	OLS Executive Director OLS Review Team	June 30, 2016
	Finding X: No Approved P&P over Timekeeping			
Issue: There were no documented P&P over OLS timekeeping resulting in inconsistent support for exempt employee time.	1) Time/Activity Reporting Procedures - Office of Legislative Services will develop a specific Time/Activity Reporting Procedures which will differentiate the process for Exempt and Non-Exempt staff. Exempt staff will prepare a bi-weekly activity report which will report the time they report to work and leave. Activity reports will also include the activities completed during each work day. Non-Exempt staff, because of eligibility for overtime, will be paid on a time clock mechanism. The Time/Activity Reporting Procedures will provide written procedures and sample reports. The Time/Activity Reporting Procedures will also include an internal written procedure for how Non-Exempt employees can claim compensatory time and paid overtime.	"requirements for time/activity"	OLS Executive Director OLS Review Team	July 30, 2016

NOTE: Performance audit made references to the Legislative District Assistants (LDA) Program. Since the completion of the audit, the Naabik'iyati' Committee approved a plan of operation for the LDA Program under Legislation No. 0087-16. Upon approval, the LDA Program will no longer be under the Office of Legislative Services.



MEMORANDUM

To : Elizabeth Begay, Auditor General
OFFICE OF THE AUDITOR GENERAL

From : 1, 7, 11
Tom Platero, Executive Director
OFFICE OF LEGISLATIVE SERVICES

Date : May 18, 2016

Subject : **REVISED CORRECTIVE ACTION PLAN; REPORT 15-21**

Attached is Office of Legislative Service Corrective Action Plan (Revised) for Report 15-21. The report is for the performance audit completed on our office.

Thank you very much for taking the time to meet with us yesterday to complete the Corrective Action Plan.

If you should have any questions, please let me know. I can be reached by e-mail at tomplatero@navajo-nsn.gov or by telephone at (928) 871-7254/7236.

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Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15-21 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	Finding A: Organizational Chart and Reporting Structure			
Finding A-1:	Update Office of Legislative Services' Organizational Chart and Reporting Structure. - Office of Legislative Services will update the Organizational Chart, which will include lines of supervision (Reporting Structure). The staff will be informed by memorandum.	"Organizational Chart"	OLS Executive Director OLS ASO	June 30, 2016
Finding A-2:	1) Classify a Legislative Manager Position. - Office of Legislative Services will internally assess and identify one of the Legislative Advisor's position. Office of Legislative Services will submit a position classification questionnaire to the Department of Personnel Management, to reclassify the position for a Legislative Manager position.	"Legislative Advisor & Reporter Manager"	OLS Executive Director OLS ASO	July 15, 2016
	2) Reclassify Legislative Secretary I to Legislative Secretary II. - Office of Legislative Services will reclassify the Legislative Secretary I position, currently occupied, to a Legislative Secretary II position to formally reflect job duties of maintaining the website, legislation database and support needs of the automated legislative process. Office of Legislative Services will submit a position classification questionnaire to the Department of Personnel Management, who will issue a position reclassification for Legislative Secretary II position.	"Legislative Secretary II"	OLS Executive Director OLS ASO	June 30, 2016
	3) Ensure Legislation Review under Title II. - The Executive Director or designee will ensure Legislation Review complies with all Title II requirements.	"Policy Review"	OLS Executive Director	March 30, 2016
	4) Reclassify Grounds Keeper Position to Maintenance Technician. - Office of Legislative Services will reclassify the Grounds Keeper position, currently occupied, to a Maintenance Technician. Office of Legislative Services will submit a position classification questionnaire to the Department of Personnel Management, who will then issue a position classification for the Maintenance Technician position.	"Maintenance Technician"	OLS Executive Director OLS ASO	December 31, 2015
	Finding B: Staffing			
Finding B-1:	1) Legislative Advisors and Legislative Reporters will be crossed trained to cover an additional committee besides their primary assignment. - Office of Legislative Services will set up a matrix for each Legislative Advisor and Legislative Reporter to be prepared to be a substitute for another committee. Part of the process will be a joint meeting between the two groups on a bi-monthly basis to update each other on the activities of their respective committees. The Office of Legislative Services Executive Director will issue a memorandum making an alternate committee assignments.	"Legislative Advisors and Legislative Reporters be cross trained"	OLS Executive Director OLS Review Team	September 15, 2016

Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15-21 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
Finding B-2:	1) The Legislative Reporting and Legislative Advising Sections will be combined under one supervisor, Legislative Manager. The Legislative Reporter Supervisor (lead) will directly supervise the Legislative Reporters and Senior Legal Secretaries.	"report to the same supervisor"	OLS Executive Director OLS ASO	June 30, 2016
Finding B-3:	1) The Legislative Tracking Section will be responsible for responding to information requests within ten (10) business days upon receipt. The Office of Legislative Services Policy Analyst will update the Request for Information Procedure to ensure a uniform process. - Office of Legislative Services' Request for Information forms currently being utilized is outdated and needs to be up-to-date. In reviewing other legislative bodies Request for Information Procedure, there is a charge for verbatim/transcription services. The Office of Legislative Services Policy Analyst will prepare an up-to-date Request for Information Procedure. Once the Request for Information Procedure is up-to-date, Office of Legislative Services staff will be properly trained and informed.	"process for responding to information requests"	OLS Executive Director OLS Policy Analyst	August 15, 2016
Finding B-4:	1) Classify a Records Clerk position. - Office of Legislative Services will classify a Records Clerk position that will be responsible to consolidate and archive old legislation(s). Office of Legislative Services will submit a position classification questionnaire to the Department of Personnel Management, who will issue a position classification for a Records Clerk position.	"addition of a Records Clerk position"	OLS Executive Director OLS ASO	March 15, 2016
Finding C: Work Flow Processes				
Finding C-1:	1) Office of Legislative Services will make available the legislative tracking website to the general public. - Office of Legislative Services will make available the Dine' Bibeehaz'aanii Binaaltsoos (DiBB) website to the public. DiBB will become the central public access point for up-to-date information on all pending and completed legislation. Office of Legislative Services has contracted with Real Time Solutions for the development of this website and is located at www.dibb.nnols.org . Part of keeping the public informed of legislation is making information available through a website.	"new website"	OLS Executive Director OLS Policy Analyst	December 31, 2015
Finding C-2:	1) Develop, adopt and implement a legislative process policy as part of CAP Report 15-20.	"standard processes and templates"	OLS Executive Director OLS Review Team	June 15, 2016

Office of Legislative Services
CORRECTIVE ACTION PLAN
Report No. 15-21 (Revised May 2016)

FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
Finding C-3:	<p>1) Office of Legislative Services and Office of the Speaker to utilize DiBB for legislation approval.</p> <p>- The Office of Legislative Services and Office of the Speaker will utilize the Dine' Bibeehaz'aanii Binaaltsoos (DiBB) website to review and approve legislations. The DiBB system was developed through a partnership with Real Time Solutions, a consultant. The DiBB system allows review and approval of legislation through a web-based system. Staff do not have to be in Window Rock to review and approve a legislation. The Office of the Speaker also has the capabilities to change the committee assignments via DiBB.</p>	"electronic process for getting signatures from the Office of the Speaker"	OLS Executive Director OLS Policy Analyst	December 31, 2015
Finding C-4:	<p>1) Office of Legislative Services will designate a backup for each legislative process.</p> <p>- The Office of Legislative Services sections involved in the legislative process will designate two backup personnel for the legislative process. The sections to designate two backup personnel will include the following: Office of Legislative Services' Legislative Tracking, Office of Legislative Services' Management, Office of Legislative Services' Advisement, and Office of Legislative Services' Reporting. The backup documentation will be through a written memorandum that will be updated on a quarterly basis.</p>	"Identify a back up person for all key processes"	OLS Executive Director OLS Review Team	August 30, 2016
Finding C-5:	<p>1) Office of Legislative Services and Office of Legislative Counsel will share draft legislation electronically.</p> <p>- Office of Legislative Counsel's Attorneys will share their draft legislation electronically with the Office of Legislative Services Advisors and Reporters. There will be a central repository for all draft legislation whereby staff can access the information electronically.</p>	"OLS and the Office of Legislative Counsel (OLC) should agree on an electronic process"	OLS Executive Director OLS Review Team Office of Legislative Counsel	February 15, 2016
Finding C-6:	<p>1) DiBB will be used for review by Office of Legislative Services and Office of the Speaker before a legislative tracking number is assigned.</p> <p>- Previously, a legislative number was assigned to a legislation before it is sent to the Office of the Speaker. Under the DiBB system, a legislation number will be assigned until after the Office of the Speaker has completed their review and approval electronically. The Office of Legislative Services' Legislative Tracking Section will issue the legislation number prior to sending the draft legislation to the IT section for posting on the Navajo Nation Council website.</p>	"legislation can be reviewed"	OLS Executive Director OLS Legislative Advisor	December 31, 2015

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FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
	Finding D: Performance Measures and Other Human Resource Related Items			
Finding D-1:	1) Develop, adopt and implement a minutes / journal procedure where in committee journals are completed in 10 (ten) calendar days. In Council Journals are completed in 30 (thirty) calendar days.	"clearly state when journals are to be completed"	OLS Executive Director OLS Review Team	June 30, 2016
Finding D-2:	1) Office of Legislative Services will develop and implement job descriptions that reflect actual duties and responsibilities for all job classifications. - Office of Legislative Services has the same job classification for multiple positions within the organization. In order to ensure equitable workloads and pay, Office of Legislative Services will develop job classifications that will clearly differentiate between levels I, II, and III. The job descriptions will provide detailed information on daily, weekly, monthly, quarterly, and yearly job expectations. Since the job descriptions are an extension of the job classifications, it is only reasonable to ensure that there is equity in workloads and pay.	"update all OLS position descriptions"	OLS Executive Director OLS Review Team OLS ASO	August 15, 2016
Finding D-3:	1) Office of Legislative Services will review and update all job classifications. - Office of Legislative Services will ensure that all Office of Legislative Services job classifications will clearly state minimum and preferred requirements of the position. Office of Legislative Services will conduct a thorough assessment for all job classifications to ensure that the job descriptions and the pay allocated through the job classification is equally applied and fair. Office of Legislative Services has gone through many changes over the years and the job classifications have not been assessed to ensure that the job classifications are still relevant.	"minimum requirements for each position"	OLS Executive Director OLS ASO	July 30, 2016
Finding D-4:	1) The Legislative Clerk Supervisor will be classified as an Exempt employee. - All supervisors will be classified as an exempt employee. Office of Legislative Services will submit the appropriate documentation to the Department of Personnel Management to get supervisory positions reclassified as an exempt employee.	"all supervisors be classified as Exempt employees"	OLS Executive Director OLS ASO	March 15, 2016

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FINDING/ISSUE	CORRECTIVE MEASURES	RECOMMENDATION REFERENCE	RESPONSIBLE PARTY	TIMELINE
Finding D-5:	<p>1) Office of Legislative Services will develop and implement a new employee orientation process.</p> <p>- Office of Legislative Services will develop a check-off list of policies and procedures for each new employee to become fully knowledgeable of the organization and legislative process. The assigned new employee check-off list will become a part of the new employee's personnel folder.</p>	"Develop an onboarding process"	OLS Executive Director OLS ASO OLS SOS	September 15, 2016
Finding D-6:	<p>1) The Office of Legislative Services Administrative Service Officer will be assigned to handle all internal Human Resources matters.</p> <p>- A letter will be developed to inform the staff designating the Administrative Services Officer to handle all internal Human Resources matters. Additionally, we will make reasonable accommodation to ensure the safekeeping of the personnel records and all other confidential information.</p>	"Administrative Services Officer handle internal Human Resources matters"	OLS Executive Director OLS ASO	June 30, 2016
	Finding E: Other Items			
Finding E-1:	<p>1) Develop individual training plans for all Office of Legislative Service staff.</p> <p>- Office of Legislative Services will conduct an assessment for each staff member by assessing their current job description and job classification corresponding to their current employment. From the assessment, each staff member, collaborating with the Office of Legislative Services' Administrative Services Officer, will develop a short term (1 year) and long term (5 year) training plans. Training includes supervisory, IT, FMIS, writing, time management and Navajo law. The plans will be reviewed and approved by the Office of Legislative Services' Executive Director.</p>	"Providing training to staff"	OLS Executive Director OLS ASO	September 15, 2016
Finding E-2:	<p>1) Office of Legislative Services will enhance communication and collaboration within and outside the organization by holding an update meeting every first and third Monday at 8:10 a.m. The meetings will have minutes and sign in sheets filed in a binder. During the meetings, all staff will be given an opportunity to provide updates, issues, and recommendations.</p>	"weekly all staff meeting"	OLS Executive Director OLS ASO	February 15, 2016
	<p>2) Office of Legislative Services will schedule coordination meetings.</p> <p>a) Executive Director will arrange monthly meeting with Office of Legislative Counsel, Chief Legislative Counsel.</p> <p>b) Executive Director will continue to attend meetings conducted by the Office of the Speaker.</p>	"monthly meeting with staff from other departments"	OLS Executive Director	April 1, 2016

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	<p>3) Office of Legislative Services will schedule quarterly Legislative Advisors/Legislative Reporters/Legislative Tracking Section's meetings.</p> <p>- As a means of improving internal communication, the Office of Legislative Services will convene quarterly meetings between the Legislative Advisors/Legislative Reporters/Legislative Tracking Section. During these meetings, each staff member will be afforded the opportunity to provide input on improvements. Meeting minutes and sign in sheets will be used to document that these meetings are being held.</p>	"Advisors and Reporters to meet regularly"	OLS Executive Director OLS Legislative Manager OLS Policy Analyst	July 15, 2016
	<p>4) Office of Legislative Services will conduct an Office of Legislative Services strategic planning meeting.</p> <p>- Office of Legislative Services will convene a strategic planning meeting that will afford all Office of Legislative Services' staff into the development of a strategic plan. The strategic plan will consist of establishing department mission, vision, and value statements, analysis of present and future department goals, how to accomplish department goals, and implementing and updating department goals. The Administrative Services Officer will assume responsibility of the creation, implementation, review, and update of the department strategic plan.</p>	"OLS strategic planning meeting"	OLS Executive Director OLS ASO	September 15, 2016
	<p>5) Office of Legislative Services will prepare written notice to all Office of Legislative Services staff on expected work hours. Focus on expectation on staff that will be required to work before 8:00 a.m., after 5:00 p.m., and weekends or holidays.</p>	"communicate expected work hours"	OLS Executive Director OLS ASO	July 15, 2016