

LEGISLATIVE SUMMARY SHEET

Tracking No. 0091-24

DATE: April 22, 2024

TITLE OF RESOLUTION: AN ACTION RELATING TO THE HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE; APPROVING THE NAVAJO NATION JOHNSON O'MALLEY PROGRAM (JOM) STANDARD OPERATING PROCEDURE FOR MONITORING VISITS

PURPOSE: This proposed resolution will approve the Navajo Nation Johnson O'Malley Program Standard Operating Procedures for Monitoring Visits.

FINAL AUTHORITY: Health, Education and Human Services Committee

VOTE REQUIREMENT: Simple Majority

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

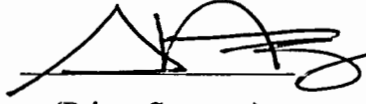
5-DAY BILL HOLD PERIOD Al Mike III
Website Posting Time/Date _____
Posting End Date: 04/28/24
Eligible for Action: 04/29/24

Health Education & Human Services Committee

PROPOSED NAVAJO NATION STANDING COMMITTEE RESOLUTION

25th NAVAJO NATION COUNCIL -- Second Year, 2024

INTRODUCED BY



(Prime Sponsor)

TRACKING NO. 0091-24

AN ACTION

RELATING TO THE HEALTH, EDUCATION AND HUMAN SERVICES
COMMITTEE; APPROVING THE NAVAJO NATION JOHNSON O'MALLEY
PROGRAM (JOM) STANDARD OPERATING PROCEDURE FOR MONITORING
VISITS

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Health, Education and Human Services Committee is a standing committee of the Navajo Nation Council that serves as the oversight committee for the Department of Diné Education (DODE) and is empowered to adopt, amend, and rescind Plans of Operation for divisions and departments under its oversight. 2 N.N.C. §§ 400(A) and 401(C)(1). The Navajo Nation Johnson O'Malley Program is a program within DODE.

SECTION TWO. FINDINGS

A. The Navajo Nation operates its Johnson O'Malley Program pursuant to a Self-Determination Contract between the Navajo Nation and the Department of the Interior. *See generally* NABID-62-20.

B. A Single Audit Report (SAR) conducted for fiscal year ending on September 30, 2022, was provided to the Division of Internal Evaluation and Assessment (DIEA) on

1 October 3, 2023, and subsequently received by the Bureau of Indian Affairs (BIA) on
2 October 27, 2023.

3 C. As part of its Corrective Action Plan, the Nation's Johnson O'Malley Program is
4 required to develop a policy for subrecipient monitoring. A letter from BIA Navajo
5 Regional Office Awarding Official to the Navajo Nation dated November 14, 2023, is
6 attached as **Exhibit A**. A letter from Navajo Office of Management and Budget to
7 DODE et al. dated January 22, 2024, is attached as **Exhibit B**.

8 D. The Navajo Nation Johnson O'Malley Program has developed the Standard Operating
9 Procedure for Monitoring Visits and is attached as **Exhibit C**.

10 E. The Navajo Department of Justice ("NDOJ") has reviewed the Procedure for legal
11 sufficiency. The NDOJ Request for Services Cover Sheet attached as **Exhibit D**.

12 13 **SECTION THREE. APPROVAL**

14 The Health, Education and Human Services Committee of the Navajo Nation Council
15 hereby approves the Navajo Nation Johnson O'Malley Standard Operating Procedure as
16 attached in **Exhibit C**.



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Navajo Regional Office

P.O. Box 1060

Gallup, New Mexico 87305

November 14, 2023



The Honorable Buu Nygren
President, Navajo Nation
100 Parkway
Post Office Box 7440
Window Rock, Arizona 86515

Dear President Nygren:

The Bureau of Indian Affairs (BIA) Navajo Regional Office (NRO) received on October 27, 2023, the Navajo Nation's (Nation) Single Audit Report (SAR) for Fiscal Year Ended September 30, 2022, from the Division of Internal Evaluation and Assessment (DIEA). The DIEA received the Nation's SAR (Report No. ARTT 2022-9201) on October 3, 2023. The objectives of the DIEA's review are to: (1) ensure the audit report meets applicable Reporting Standards and Code of Federal Regulations reporting requirements; (2) highlight the Independent Auditor's identified findings that affect Indian Affairs (IA) programs and their related recommendations; (3) highlight any other issues detected; and (4) assign a response date, to ensure IA's compliance with Title 2, Code of Federal Regulations, Chapter II, Part 200 (2 CFR Part 200) is met in a timely manner.

The SAR identified four federal award findings, with questioned cost of \$12,443,328.00 which directly affects IA's program. In addition, the Auditor rendered a qualified opinion on major federal award programs, including the Aid to Tribal Governments Assistance Listing Number ((ALN) 15.020), Services to Indian Children, Elderly and Families (ALN 15.025) and Water Resources on Indian Lands (ALN 15.037) because the Nation did not comply with the requirements applicable to the IA programs.

Please submit all substantiating evidence to resolve each finding by December 7, 2023. BIA NRO requires sufficient time to review all supporting documents to determine reinstatement or sustain the findings and initiate the Findings and Determination and Management Decision memoranda and submit the correspondences to the DIEA before February 1, 2024 for the following:

Federal Award Findings and Questioned Costs:

- I. **2022-003, page 226, Eligibility – Material Weakness in Internal Controls and Material Noncompliance - for Assistance Listing No. (ALN) – 15.025, Federal Award Numbers A16AV00385, A21AV00003, A21AV00383, A21AV00384. Questioned Cost of \$16,359.**

Criteria and Condition: As set forth with the Uniform Guidance 2 CFR Part 200, Appendix XI, Compliance Supplement 2021 Part 3, E. Eligibility, the nonfederal entity should maintain eligibility records, including information about each individual and benefits paid to or on behalf. In accordance with the Navajo Nation Department of Family Services Child and Family Service Manual (the "Policy"), the case manager shall determine eligibility for services, including obtaining certain documents before the applicants receive service. The documents include: 1) Certificate of Indian Blood; 2) verification of residency; 3) identification of need; 4) birth certificate (supporting documents); 5) Social Security Card (supporting documents); 6) Income verification (supporting documents). To be eligible the applicant must fully meet each of the eligibility conditions in this Policy. The Auditors randomly selected 60 participant files selected to test eligibility and recalculate benefits in accordance with the policy, including samples from Navajo Family Assistance Services (NFAFS) and samples from Department of Family Services (DFS). Out of the 60 samples. The Auditors noted the following exceptions: 3 participants out of 35 samples of DFS were noted not having certificate of Indian Blood on file; 10 participants out of 35 samples of DFS did not have proof of residence in the Navajo Nation; 16 participants out of 35 samples of DFS did not have support for identification of needs on file (e.g., verification of court-order voluntary placement agreement/guardian agreement); 6 participants out of 35 samples of DFS did not have application form on file.

Cause and Effect: The Navajo Nation did not maintain proper supporting documentation to ensure participants were eligible to receive the benefit payments. The participants may be ineligible for the program.

Questioned Costs: Questioned costs of \$16,359 represent disbursements associated with the exceptions noted above out of a total of \$84,053 of disbursements tested and the likely questioned costs are greater than \$25,000.

Auditor's Recommendation: Established policies and procedures should be reemphasized and followed to ensure participant files are properly maintained, and eligibility should be determined continuously in accordance with the Policy to ensure all participants are eligible and benefits paid were appropriate.

Nation's Corrective Action Plan (CAP): The Nation's CAP stated the DFS field supervisors complete all incoming case reviews. DFS has experienced turnovers in supervisors and the reassignment of two supervisors to oversee additional field offices, particularly for Kayenta and Gallup field offices. DFS has continued to conduct monthly case reviews. The assigned Case Manager prepares the Service Action Report Form (SARF) on a monthly basis for any child who is in out-of-home placement. The immediate field supervisor reviews and signs the SARF. The field supervisor is responsible for reviewing the case record to ensure all applications and placement agreements are current. This process will be reviewed by all field supervisors

Due to recent changes in administration & management, data from previous years are not available. However, since the start of new management, case reviews have been conducted monthly at the local level, with quarterly internal case audits starting in September 2023 where a team of five individuals audit the cases in accordance with the criteria listed above.

DFS under current management will address any questionable costs with General Fund. The payments that were made at the time when the clients' eligibility lapsed, were due to no case management oversight. The payments were issued using the department's 638 funding and cannot be corrected at this time. The NDSS Division Director is responsible to oversee the implementation of planned corrective action by December 31, 2023.

BIA NRO: The BIA NRO requests supporting documentation demonstrating the Internal Control System are being followed to ensure proper eligibility review and approval by NFAFS and DFS for financial assistance documents prior to payment and for implementation completion of December 31, 2023. Provide documentation that DFS has or is addressing any questionable costs with General Fund, as the payments that were made at the time when the clients' eligibility lapsed, were due to no case management oversight.

2. **2022-004, Page 230, Equipment Management – Material Weakness in Internal Controls and Material Noncompliance for ALN 15.037, 9/7/2012 – 12/31/2024**

Criteria and Condition: In accordance with the Uniform Guidance in 2 CFR Section 200.313 Equipment. (d) Management requirements, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements: (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. (2) A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years. As set forth with the Uniform Guidance 2 CFR Part 200, Appendix XI, Compliance Supplement 2021 Part 3, F. Equipment and Real Property Management, Title to equipment acquired by a non-federal entity under grants and cooperative agreements vests in the non-federal entity subject to certain obligations and conditions. In accordance with 2 CFR § 200.313(d)(3), a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. During the Auditors testing of the inventory count date included within the Fixed Asset Master List, (FAML) they were unable to obtain supporting count sheets for 30 of the 60 samples selected which included samples from each of the programs noted below. The auditors also noted the following exception for Water Resources (ALN# 15.037): Based on review of the Equipment Inventory Reconciliation, 7 out of the 69 equipment items were not physically inventoried and reconciled back to the FAML at least once in the past two years. The 7 uncounted equipment had an original cost of \$642,739 out of total inventory

with original costs of \$3,918,343. Additionally, we noted 3 out of the 5 additions tested were missing the Fixed Asset Department Head's signature authorization and all of the additions tested where the serial number/item ID could not be verified. The 5 additions had an original cost of \$54,442.

Cause and Effect: There were not sufficient controls in place to ensure documentation was maintained to support the equipment that was physically counted and the reconciliation of the count back to the FAML. Additionally, there were not sufficient controls in place to ensure that equipment that was not counted in the prior year was counted in the current year physical inventory. Management was not in compliance with the requirements set forth in 2 CFR 200.313 which could result in amounts owed to the federal government if equipment is not found as part of the physical inventory.

Questioned costs represent the original cost of the untested equipment inventory in each program as we could not rely on the inventory count date in FAML: ALN 15.037: \$2,475,890

Auditors Recommendation: The Navajo Nation should strengthen the controls around the performance of the physical inventory which should include reviewing a list of the equipment counted in the prior year to ensure that all uncounted equipment is counted in the current year, maintaining the count sheets to support the physical inventory and maintaining documentation to support the reconciliation of the physical count to the FAML.

Nation's Corrective Action Plan (CAP): The Navajo Nation acknowledged this finding and is in process of revisiting the policies and procedures over the proper inventory and recording of capital assets. The Office of the Controller (OOC) is coordinating with other departments to develop the technology and internal controls to help mitigate risks of theft and misstatement of capital assets.

The Interim Controller is responsible to ensure the planned corrective action is achieved by December 31, 2023.

BIA NRO: The BIA NRO requests supporting documentation demonstrating that controls were implemented to ensure equipment that was not counted in the prior year was counted or will be counted in the current year physical inventory. The documentation should include the questioned costs of the uncounted inventory in each program noted for in ALN 15.037 totaling \$2,475,890.

3. 2022-005, Page 231, Procurement– Material Weakness in Internal Controls Over Compliance and Instance of Material Noncompliance for the ALN 15.020: A19AV00373, COVID-19 A19AV00373, A20AV00150 and ALN 15.037: A12AV01296, A13AV00083, A16AV00710, A17AV00180, A18AV00338, A19AV00070, and A20AV00139

Criteria and Condition: 2 CFR 200.324 requires that the non-Federal entity perform a cost or price analysis in connection with every procurement action in excess of the Simplified

Acquisition Threshold (\$50,000 as established by the Navajo Nation) including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.

ALN 15.020: \$134,998 (A19AV00373, COVID-19 A19AV00373, A20AV00150)
ALN 15.037: \$587,345 (A12AV01296, A13AV00083, A16AV00710, A17AV00180, A18AV00338, A19AV00070, and A20AV00139)

Aid to Tribal Governments (ALN #15.020): For 7 of the 40 samples selected for testing which had related procurements above the Nation's Simplified Acquisition Threshold, there was no support evidencing a cost or price analysis was performed before receiving bids or proposals. The expenditures for the 7 samples totaled \$269,888. There were also 8 of the 40 procurement samples tested which were missing signature approvals supporting the procurement, 4 of which related to the aforementioned samples missing the cost or price analysis.

Water Resources (ALN #15.037): For 7 of the 40 samples selected for testing which had related procurements above the Nation's Simplified Acquisition Threshold, there was no support evidencing a cost or price analysis was performed before receiving bids or proposals. The expenditures for the 7 samples totaled \$612,512. There were also 10 of the 40 procurement samples tested which were missing signature approvals supporting the procurement, 7 of which related to the aforementioned samples missing the cost or price.

Cause and Effect: The Navajo Nation has not updated its Procurement Policies to conform with the requirements of 2 CFR 200, Subpart D. The Nation does not have sufficient controls implemented to ensure that a cost or price analysis is performed prior to receiving bids or proposals. The above programs are not in compliance with one of the procurement requirements related to performing a cost price analysis for procurements over the simplified acquisition.

Auditors Recommendation: The auditors recommended the Nation update procurement policies and procedures to conform with requirements set forth in 2 CFR 200, Subpart D, "Procurement Standards" which includes the requirements to perform a cost price analysis on every procurement over the Simplified Acquisition Threshold. They also recommended the Nation strengthen process and internal controls to ensure that a cost or price analysis is performed prior to receiving bids or proposals for all procurement actions above the Simplified Acquisition Threshold.

Nation's CAP: The Nation OOC acknowledges this finding. The OOC will be working with the Department of Justice to come up with a revised plan for all procurement. In addition, the Office of the Controller is currently working with the Budget and Finance Committee of the 25th Navajo Nation Council to make much needed reform to the procurement policies and procedures with the goal of enhancing efficiency and mitigating procurement risks. The

Interim Controller is responsible to ensure the planned corrective action is achieved by December 31, 2023.

BIA NRO: The BIA NRO request documentation supporting the process taken by the Nation's OOC to improve cost-price analysis requirements. Documentation on how the Nation, addressed the "no support showing a cost or price analysis was performed prior to receiving bids or proposals" and "no signature approval" for procurement totaling \$587,345 for Water Resources (15.037) and the procurements totaling \$134,998 for Aid to Tribal Governments (15.020) resulting in questioned costs.

4. **2022-006, Page 235, Procurement - Material Weakness in Internal Controls Over Compliance and Material Noncompliance for ALN 15.037:** A12AV01296, A13AV00033, A16AV00710, A17AV00180, A18AV00338, A19AV00070, and A20AV00139

Criteria and Condition: In accordance with the Uniform Guidance in 2 CFR Section 200.318 (i) Equipment requires that the non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Assistance Listing Number for Water Resources (15.037): For 3 of the 40 samples selected for testing, which related to 2 procurements, the procurement files did not have sufficient documentation over the basis for contractor selection, basis for the contract price, proof of full and open competition, or sole source rationale.

Cause and Effect: The Navajo Nation did not have adequate controls in place to ensure the procurement requirements related to maintaining supporting documents supporting the procurement history which could result in disallowed costs. The above programs are not in compliance with the requirements set forth in 2 CFR 200.318(i) which could result in disallowed costs for the Nation.

Questioned Costs: Questioned costs represent the cost of the uncounted inventory in each program noted for ALN 15.037 in the amount of \$587,345.

Auditors Recommendation: The Navajo Nation was recommended to strengthen its controls to ensure that procurement records are maintained in sufficient detail to document the history of each procurement. These records should include, rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price as well as documentation of the approval of the review of the procurement file for completeness.

Nation's CAP: The Navajo Nation OOC acknowledges this finding. The OOC will be working with the Department of Justice to come up with a revised plan for all procurement. In addition, the OOC is currently working with the Budget and Finance Committee of the

25th Navajo Nation Council to make much needed reform to the procurement policies and procedures with the goal of enhancing efficiency and mitigating procurement risks.

The Interim Controller is responsible to ensure the planned corrective action is achieved by December 31, 2023.

BIA NRO: The BIA NRO requests documentation how the Nation addressed the questioned cost of \$587,345 for the procurement files that did not have sufficient documentation over the basis for contractor selection, basis for the contract price, proof of full and open competition, or sole source rationale.

5. **2022-014, Page 249. Subrecipient Monitoring - Significant Deficiency in Internal Controls Over Compliance and Instance of Noncompliance for ALN Indian Education Assistance to Schools ALN 15.130 (A18AV00337 and A21AV00004)**

Criteria and Condition: The Compliance Supplement Part 4 requires the review of pass-through entity's (PTE) subrecipient monitoring policies and procedures to gain an understanding of the PTE's process to identify subawards, evaluate risk of noncompliance, and perform monitoring procedures based upon identified risks as referenced in 2 CFR 200.332. In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The Nation does not have written monitoring policies and procedures for subrecipient monitoring so we were unable to review the monitoring policies and procedures used to monitor the subrecipients within the program.

Cause and Effect: There are not sufficient controls in place over the preparation and adherence to documented subrecipient monitoring policies and procedures for the year ended September 30, 2022. Without written subrecipient monitoring policies and procedures, there is an increased risk that the Nation will not comply with the Federal guidelines on subrecipient monitoring.

Auditor's Recommendation: We recommend the Nation document formal subrecipient policies and procedures to incorporate the requirements noted in 2 CFR 200.332.

Nation's CAP: The Navajo Nation Johnson-O'Malley Program (JOM) shall develop the Policies & Procedures (Policy) for Subrecipient Monitoring. The Policy will be reviewed by Navajo Nation Department of Justice (DOJ) and Board of Education (BoE) and thereafter adopted by the Health, Education and Human Services Committee. The Navajo Nation JOM will implement the new Policies & Procedures to monitor Subrecipient Agreements the Navajo Nation enters into with Schools that serve Native American students. The Acting Superintendent of Schools is responsible to ensure the planned corrective action is achieved by December 31, 2023.

BIA NRO: The BIA NRO request documentation on the development of Policies & Procedures (Policy) for Subrecipient Monitoring and has the Policy been reviewed and adopted.

6. **2022-015, Page 250 – Allowable Costs- Significant Deficiency in Internal Controls Over Compliance and Instances of Noncompliance for ALN 15.020 COVID-19 – Aid to Tribal Governments and 15.025 COVID-19 – Services to Indian Children, Elderly and Families**

Criteria and Condition: 2 CFR § 200.431 indicates that fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. The cost of fringe benefits in the form of employer contributions or expenses for employee life, and health are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities and charged as direct or indirect costs in accordance with the non-federal entity's accounting practices. We noted that the Navajo Nation includes the cost of fringe benefits, excluding retirement and state unemployment tax amounts, in its' Group Health Self-Insurance Fund. We calculated the percentage of actual costs included in the Group Health Self-Insurance Fund to the total payroll expenditures in the current year for the Navajo Nation, excluding amounts related to retirement contributions, which totaled 14.86%. We noted that the percentage of fringe benefit costs charged to the grants as a percentage of payroll charged to the grants exceeded the actual costs incurred by the Navajo Nation during the year ended September 30, 2022.

Cause and Effect: The Nation did not true-up the related fringe costs charged to the grants to the actual costs incurred during the year. A portion of the fringe benefit costs charged to the grants exceeded the actual costs for those benefits during the year.

Questioned Costs: Questioned costs of \$70,649.00 represents the fringe benefit costs charged to the grants in excess of the actual costs incurred during the year:

Assistance Listing No. 15.020: \$26,397

Assistance Listing No. 15.025: \$44,252

Auditor's Recommendation: We recommend the Navajo Nation implement policies and procedures to update the amount of fringe costs charged to grant agreements to reflect the actual costs incurred for these benefits by the Navajo Nation the end of the fiscal year.

Nation's CAP: The Navajo Nation acknowledges this finding. The Navajo Nation Office of the Controller will work with the Office of Management and Budget as well as Payroll to ensure that a reconciliation is done from applying a fringe rate percentage to a federal program to the actual fringe benefits incurred. This reconciliation will start to be completed on a monthly basis and adjustments made to ensure that actual fringe costs are recorded in the

books of record. The Interim Controller is responsible to ensure the planned corrective action is achieved by December 31, 2023.

BIA NRO: The BIA NRO requests documentation how the Nation addressed the questioned cost of \$70,649.00 to ensure that reconciliation was completed on a monthly basis and if actual fringe cost adjustments were made to resolve the questioned costs.

The BIA NRO staff, Awarding Official's Technical Representative (AOTR) and Awarding Official for the affected programs are available to assist in resolving these findings, if needed. Please submit a response with supporting documents by Close of Business on December 22, 2023 or sooner.

BIA NRO staff will review all documents upon receipt and have ample time to request additional information, if necessary or clarification before initiating the Findings & Determination and the Management Decision to DIEA by February 1, 2024.

Should you have any questions or need assistance, please contact me at jeanette.quintero@bia.gov.

Sincerely,



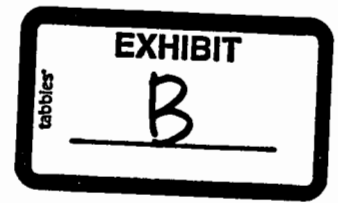
Awarding Official
BIA-2021-L2-000039

cc: Cordell Shortey, Contracting Officer, Contracts and Grants, OMB, Navajo Nation
Ronald Duncan, Department Manager II, Office of Vital Records and Statistics, Navajo Nation
Jason John, Department of Water Resources, Navajo Nation
Najam Tariq, Department of Water Resources, Navajo Nation
Thomas Cody, Division of Social Services, Navajo Nation
Sean McCabe, Interim Controller, Office of the Controller, Navajo Nation
Cheryl Curley, AOTR, Tribal Operation's Specialist, BIA, Navajo
Jane Jackson-Bear, AOTR, Social Services, BIA, Navajo
Michelle Begaye / Rudy Keedah, AOTRs, Branch of Engineering, BIA, Navajo
Maria Rodriguez, Auditor, Division of Internal Evaluation and Assessment, Office of the Secretary, DOI



DR. BUU NYGREN *PRESIDENT*
RICHELLE MONTOYA *VICE PRESIDENT*

The Navajo Nation | Yideeskáadi Nitsáhákees



January 22, 2024

MEMORANDUM

To: Thomas Cody, Division Director - NDSS
W. Mike Halona, Division Director - DNR
Debbie Nez-Manuel, Division Director – DHR
Claudia Edgewater, Acting Superintendent - DODE
Sean McCabe, CPA, Controller – OOC

From: CSM
Cordell Shortey, Contracting Officer – CGS / OMB

Subject: FY 2022 Single Audit Report (SAR) on the Navajo Nation (Nation or NN)

By letter of Nov 14, 2023 that was attached to an email of the same date, Ms. Jeanette Quintero of BIA NRO requested the Nation to submit status report on Planned Corrective Action (PCA) on audit findings that are in the subject SAR and apply to 638 BIA contracted programs and BIA funding. She requested the Nation to respond by December 22, 2023. The due date was not met so the Nation requested extension to January 24, 2024 which was approved by BIA NRO. The request for status report on the annual SAR is a routine by BIA NRO.

The FY 2022 SAR included audit findings on 638 BIA Contract and funding from BIA. You and your program manager who are responsible for the contract or funding and / or provide support services need to report the status as of December 31, 2023 and provide supporting documents. The following documents will be emailed to you with this memorandum for use to prepare the status report and submit the same via email to CGS by 12pm, January 24, 2024.

1. Letter of Nov 14, 2023 by BIA NRO. Note the Nov 14 email included NN personnel of OPVP, DNR, DHR, NDSS, OOC and CGS/OMB.
 - A. Note further that Ms. Quintero sent a follow up email on Dec 21, 2023. The same NN personnel who were in the Nov 14 email were again included in the follow up email.
 - B. CGS staff who are in the Dec 21 email learned then for the first time of that email. CGS personnel did not receive the Nov 14 email. As a result, the request for extension on due date to January 24, 2024 was submitted to BIA NRO.
2. FY 2022 SAR on the NN.
 - A. PDF copy of the SAR was emailed to OOC and OMB by KPMG Auditors on Oct 2, 2023. This is the SAR that was file with the federal government (federal audit clearing house) by KPMG. Hardcopy of the SAR was received at OMB on Dec 1, 2023.
 - B. The Schedule of Findings and Question Costs (SFQC) on each finding are on page 26 to 63 of the SAR. There are (19) findings, seventeen (17) are on NN and two (2) on Dine College. The SFQC contains the details and information on the federal awards audited,

the audit findings and the PCA. The status report requested by BIA NRO must be based on the PCA so do that. Note the "Views of Responsible Officials and Planned Corrective Action" section of the PCA indicates the Division / Executive Director is the responsible official to resolve the finding by December 31, 2023.

3. Summary of the (19) Audit Findings. The description under the Column heading A through O refers to the content of the summary.
 - A. The Divisions / Offices that are responsible for the findings are specified under Columns J - Q. The findings that reference more than one Divisions under Columns J – Q are cross cutting findings. The (√) mark under Column K indicate findings that apply to OOC thus cross cutting The Divisions need to coordinate preparation of the status report and submit one report. For example, NN FRF and OOC are responsible for finding no. 2022-001.
 - B. The status report requested on PCA the six (6) findings by BIA NRO are referenced by yellow highlight.
4. MS word document, the draft letter which will be the Nation's response to the BIA NRO letter of Nov 14, 2023.
 - A. In the space provided under each finding indicating "The Nation's Response", provide status report on the PCA that is in the FY 2022 SAR.
 - B. The Divisions/Office that are responsible to submit report is identified by bolded font. As indicated above, ensure the report is on the tasks and action accomplished on the PCA as of Dec 31, 2023 and provide supporting documentation to substantiate the same.

The request for status report on the PCA on non-638 BIA contracts and BIA funding for reporting in FY 2023 single audit will be submitted under separate cover memorandum to the respective Division / Executive Directors.

Time is of the essence to submit the Nation's response to BIA NRO by January 24, 2024. The request herein that you submit status report to CGS by 12pm January 24, 2024 is based on. We regret the inconveniences the very short notice will cause.

Thank you for your understanding and adhering to this request. Contact us at (928) 871-6033 if you have questions.

Attachments – via email

Cc: CGS / OMB files
OPVP – Patrick Sandoval, Chief of Staff; Bidtah Becker, Chief Legal Counsel
DOJ – Michelle Begay-Nakai, Attorney
P. L. 93-638 Contracted Program – Managers: Tribal Enrollment; DFS, NFAS, NTCCTF; Water Development; JOM
OOC – Contract Accounting, Property Management Department, Purchasing
Lisa Jymm, Acting Executive Director – NN FRF / OPVP
Kim Russell, Executive Director – NDOH
Tom Platero, Division Director – NDOT
Dominic Beyal, Executive Director - OMB

STANDARD OPERATING PROCEDURE FOR MONITORING VISITS

SOP NO.	WRITTEN BY	DATE
2024-01	JOM Staff	01/01/2024
PURPOSE	To ensure all Native Students are receiving Johnson O'Malley Program (JOM) services	
SCOPE	Monitoring Requirement of PL 93-638 contract	
RESPONSIBILITY	Each Navajo Nation Johnson O'Malley Program employee	
WHO	All subcontractors	
WHEN	Monitoring cycle, based on concern, request of IEC	

POLICY:

The policy of the Navajo Nation Johnson O'Malley is to comply with all applicable with Part 273 of Title 25 of the Code of Federal Regulations, the Johnson O'Malley Supplemental Indian Education Program Modernization Act (JOM Modernization Act) P.L. 115-404, All Health, Education and Human Services Committee (HEHSC) resolutions pertaining to the Navajo Nation Johnson O'Malley Program.

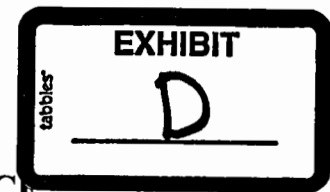
STEPS OF MONITORING

1. Call and/or email to confirm school dates for monitoring.
2. Letters sent to Subcontractor with time, location, monitoring instrument tool, agenda, and program manager signature.
3. Call and calendar request from JOM Staff.
4. Monitor visit:
 - a. Entrance Interview to include:
 - Sign-in sheet
 - Expectations outlined
 - Time/duration
 - Documentation, meeting minutes, contract
 - Agenda (Provided by JOM)
 - b. Exit:
 - i. Review of visit
 - ii. Highlights/Challenges/Suggestions
 - iii. Follow-up if needed.

Attendance Required: JOM Coordinator, at least one Indian Education Committee member, Superintendent, Administration, Business Manager, Federal/Grant Director and JOM Staff

Optional: School/Parent Liaison, Language teachers, Diné Language coordinator and Culture teachers

5. Report to Subcontractor in 14 Business Days.
 - a. Feedback to Subcontractor— Verbal feedback during monitoring visit and/or noncompliance letter in 14 Business Days if necessary.
6. Rescheduling:
 - a. Contact School – Call/email with dates and times available.
 - b. Get out another letter with the new date.
 - c. Update calendar & confirm.
7. Monitoring: NO CONTACT
 - a. Contact (Phone, email,) 2 x a month.
 - b. Send letter to subcontractor's Superintendent from the JOM Program Manager Signature.
 - c. Site visit (JOM Staff).
 - d. Follow-up site visit.



NAVAJO NATION DEPARTMENT OF JUSTICE



REQUEST FOR SERVICES COVER SHEET

DOJ USE ONLY

February 27, 2024
DATE / TIME

NNDOJ #: See HighQ

UNIT: Human Services/Government

Unit

RESUBMITTAL: {...}

*** FOR NNDOJ USE ONLY - DO NOT CHANGE OR REVISE FORM. VARIATIONS OF THIS FORM WILL NOT BE ACCEPTED. ***

CLIENT TO COMPLETE

DATE OF REQUEST: February 27, 2024 ENTITY/DIVISION: Division of Diné Education
CONTACT NAME: Christopher Roanhorse
PHONE NUMBER: 928-871-6678 E-MAIL: chrisroanhorse@nndode.org

DESCRIPTION OF LEGAL NEED AND SERVICES REQUESTED: Review Request on Standard Operating Procedure for Monitoring Visit. IF SOP plan is good to submit

DEADLINE: March 4, 2024 REASON: Would like to submit to BOE for review at by next meeting.

UNIT REVIEW

DATE/TIME IN UNIT: February 27, 2024 REVIEWING ATTORNEY/ADVOCATE: Schneider, Christopher

DATE TIME OUT OF UNIT: See email transmitting completed document

DOJ ATTORNEY / ADVOCATE COMMENTS

Suggested edits.

Initial paragraph. "The policy of the Navajo Nation Johnson O'Malley Program is to comply with all applicable parts of part 273 of Title 25 of the Code of Federal Regulations."

Where this procedure uses the acronym "HEHSC." In the first use of that term, it should be spelled out. Example: Health, Education, and Human Services Committee. (HEHSC). This is to provide clarity and conciseness. If someone picks up only this procedure and knows nothing else of the Navajo Nation, they shouldn't have to look to outside sources to figure out who/what HEHSC is.

Section 7(b) states, "Send letter to Superintendent - Program Manager signature." That is not clear. Is a letter being sent to the Superintendent and the Program Manager for signature? Is a letter being sent to the Superintendent so s/he can get the Program Manager's signature? You do not know from how this is worded. You need to be concise and spell things out. Lack conciseness leads to misinterpretation by readers. Don't assume they have all the knowledge. Don't use shorthand or bullet point language.

I don't see any legal issues with this document.

From: Suzette J. Haskie <suzettehaskie@nndode.org>
Sent: Wednesday, April 10, 2024 1:35 PM
To: ...
Subject: Fw: NNDOJ Cover Page: 24-1472
Attachments: RFS Cover Page . . . - Christopher Roanhorse Division of Diné Education.docx

see the previous emails

Suzette Haskie-Oberly
Program Manager I
Navajo Nation Johnson O'Malley Program
Department of Dine Education (DoDE)
THE NAVAJO NATION
(928) 871-7461
(928) 871-7464 (fax)
suzettehaskie@nndode.org
suzettehaskie@navajo-nsn.gov

From: Chris Roanhorse <chrisroanhorse@nndode.org>
Sent: Friday, April 5, 2024 8:49 AM
To: Suzette J. Haskie <suzettehaskie@nndode.org>
Subject: FW: NNDOJ Cover Page: 24-1472

This is the completed review for the SOP for monitoring.

Christopher Roanhorse, Office Specialist
Johnson-O'Malley Program
DEPARTMENT OF DINE EDUCATION
PO Box 1950
Window Rock, Arizona 86515
Phone: 928-871-6678
Email: chrisroanhorse@nndode.org

From: automation.engine@highq.com <automation.engine@highq.com>
Sent: Friday, March 1, 2024 8:39 AM
To: Chris Roanhorse <chrisroanhorse@nndode.org>
Cc: tmonroe@nndoj.org; cschneider@nndoj.org; lkee@nndoj.org
Subject: NNDOJ Cover Page: 24-1472



This is a separate email from the one transmitting your completed documents. Attached is the NNDOJ cover sheet for your submission.

Your Request for Services is complete.

NNDOJ Tracking No.: 24-1472 Re: Review Request on Standard Operating Procedure for Monitoring Visit. IF SOP plan is good to submit

As a reminder, your attorney has provided the following comments:

Suggested edits. Initial paragraph. "The policy of the Navajo Nation Johnson O'Malley Program is to comply with all applicable parts of part 273 of Title 25 of the Code of Federal Regulations." Where this procedure uses the acronym "HEHSC." In the first use of that term, it should be spelled out. Example: Health, Education, and Human Services Committee. (HEHSC). This is to provide clarity and conciseness. If someone picks up only this procedure and knows nothing else of the Navajo Nation, they shouldn't have to look to outside sources to figure out who/what HEHSC is. Section 7(b) states, "Send letter to Superintendent - Program Manager signature." That is not clear. Is a letter being sent to the Superintendent and the Program Manager for signature? Is a letter being sent to the Superintendent so s/he can get the Program Manager's signature? You do not know from how this is worded. You need to be concise and spell things out. Lack conciseness leads to misinterpretation by readers. Don't assume they have all the knowledge. Don't use shorthand or bullet point language. I don't see any legal issues with this document.

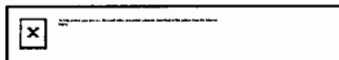
Please reach out to Christopher Schneider with any questions.

THE ABOVE LINKS CONTAIN SENSITIVE DETAILS THAT ARE SPECIFIC TO YOUR USER ACCOUNT.
PLEASE DO NOT FORWARD THIS EMAIL TO ANYONE ELSE.

For technical and user support please email the Administrator.

Kind regards,

Navajo Nation Justice Department



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MEMORANDUM

TO: Honorable Dr. Andy Nez
25th Navajo Nation Council Delegate

FROM: Kristen Lowell
Kristen Lowell, Principal Attorney
Office of Legislative Counsel

DATE: April 22, 2024

RE: **AN ACTION RELATING TO THE HEALTH, EDUCATION AND
HUMAN SERVICES COMMITTEE; APPROVING THE NAVAJO
NATION JOHNSON O'MALLEY PROGRAM (JOM) STANDARD
OPERATING PROCEDURE FOR MONITORING VISITS**

Per your request, the Office of Legislative Counsel has prepared the above-reference proposed legislation and associated legislative summary sheet. Based on existing law, the legislation as drafted is legally sufficient. However, as with all legislation, the proposed resolution is subject to review by the courts in the event of a challenge.

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

Please review the proposed legislation to ensure it is drafted to your satisfaction. If you approve, please sign as "Primary Sponsor" and submit it to the Office of Legislative Services where the proposed legislation will be given a tracking number and referred to the Office of the Speaker. If the proposed legislation is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of any revisions requested.