



NOTIFICATION TO WITHDRAW SPONSORSHIP

Legislative Reporting Supervisor
Reporting Section/OLS

I, Dwight Witherspoon, Sponsor of proposed resolution hereby withdraw my sponsorship of the proposed resolution, tracking no. 0022-15. I understand that if there are co-sponsors to the resolution, they may continue as sponsor of the proposed resolution.

Dwight Witherspoon Signature

Feb. 17, 2015 Date

LEGISLATIVE SUMMARY SHEET

Tracking No. 0022-15

DATE: January 16, 2015

TITLE OF RESOLUTION: PROPOSED STANDING COMMITTEE RESOLUTION; AN ACT RELATING TO BUDGET AND FINANCE AND LAW AND ORDER, COMMITTEES; AMENDING OFFICE OF CONTROLLER'S PLAN OF OPERATION AT TITLE 12 N.N.C. § 202 TO REQUIRE THE CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT

PURPOSE: This resolution, if approved, will require the Controller of the Navajo Nation to be a Certified Public Accountant.

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

5-DAY BILL HOLD PERIOD: None
Website Posting Time/Date: 10:10am 1/23/15
Posting End Date: 1/28/2015
Eligible for Action: 1/29/2015

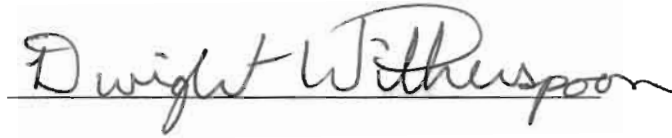
Budget & Finance Committee

THENCE
Law & Order Committee

PROPOSED NAVAJO NATION COUNCIL RESOLUTION

23rd NAVAJO NATION COUNCIL – First Year, 2015

INTRODUCED BY



(Prime Sponsor)

TRACKING NO. 0022-15

AN ACT

RELATING TO BUDGET AND FINANCE AND LAW AND ORDER
COMMITTEES; AMENDING OFFICE OF CONTROLLER'S PLAN OF
OPERATION AT TITLE 12 N.N.C. § 202 TO REQUIRE THE CONTROLLER TO
BE A CERTIFIED PUBLIC ACCOUNTANT

BE IT ENACTED:

Section One. Findings

- A. The Budget and Finance Committee has oversight of the function of the Office of Controller and to review, recommend or propose the adoption, amendment or rescission of its Plan of Operation. 2 N.N.C. § 301(B)(13).
- B. The Law and Order Committee has the authority to review and make recommendations to the Navajo Nation Council on amendments to and enactments in the Navajo Nation Code. 2 N.N.C. § 601(B)(14).
- C. Requirements for the Controller's position were amended by the 22nd Navajo Nation Council in Navajo Nation Council Resolution CAU-34-11, and required the Controller possess a baccalaureate in accounting or finance, including an advanced degree or certification, such as a Master of Business

Administration, Certified Public Accountant, Chartered Financial Analyst or
Certified Internal Auditor. See Resolution attached as Exhibit A.

D. Navajo Nation Council Resolution CAU-34-11 amended the Controller's Plan
of Operation at 12 N.N.C. § 204 so that the Plan of Operation may be
amended by the Budget and Finance Committee of the Navajo Nation
Council.

E. It is in the best interest of the Navajo Nation to require that the Controller,
who formulates the overall financial policy and procedures for the Navajo
Nation Council and develops and coordinates programs of financial
management at all levels within the Navajo Nation government pursuant to 12
N.N.C. § 203, be required to be a Certified Public Accountant.

Section Two. Amendments to Title 12 of the Navajo Nation Code

The Navajo Nation hereby amends the Navajo Nation Code, Title 12, § 202 as
follows:

TITLE 12. FISCAL MATTERS

CHAPTER 2. OFFICE OF THE CONTROLLER

§ 202. Controller; Acting Controller; other personnel

C. The Controller shall possess a baccalaureate in accounting or finance, including an
~~advanced degree or certification, such as a Master of Business Administration being a~~
Certified Public Accountant, ~~Chartered Financial Analyst, Certified Internal Auditor.~~

Section Three. Effective Date

The Navajo Nation Code amendment enacted herein shall be effective pursuant to 2
N.N.C. § 221(B).

1 **Section Four. Codification**

2 The provisions of this Act which amend or adopt new sections of the Navajo Nation
3 Code shall be codified by the Office of Legislative Counsel. The Office of Legislative
4 Counsel shall incorporate such amended provisions in the next codification of the
5 Navajo Nation Code.

6 **Section Five. Saving Clause**

7
8 Should any provisions of this ordinance be determined invalid by the Navajo Nation
9 Supreme Court, or the District Courts of the Navajo Nation, without appeal to the
10 Navajo Nation Supreme Court, those portions of this ordinance which are not
11 determined invalid shall remain the law of the Navajo Nation.



CAU-34-11

RESOLUTION OF THE
NAVAJO NATION COUNCIL

22ND NAVAJO NATION COUNCIL - First Year, 2011

AN ACT

RELATING TO LAW AND ORDER, BUDGET AND FINANCE AND THE
NABIKI'YÁTI' COMMITTEE; AMENDING THE NAVAJO NATION CODE, TITLE
12, CHAPTER 2, OFFICE OF THE CONTROLLER AT SECTIONS 201, 202
AND 204

BE IT ENACTED:

1. Findings.

- A. The Navajo Nation finds with respect to this legislation
that certain amendments to 12 N.N.C. §§ 201, 202 and 204
are necessary.

2. Amendment to Title 12

The Navajo Nation hereby amends the Navajo Nation Code at
Title 12, Chapter 2. Office of the Controller as
follows:

Title 12

Chapter 2. Office of the Controller

Section

201. Establishment; purpose; composition
202. Controller; Acting Controller; other personnel
203. Duties, responsibilities and authority of Controller
204. Amendments

\$201. Establishment; purpose; composition

- A. There is established the office of the Controller
within the Executive Branch of the Navajo Nation.

- B. The purpose of the Office of Controller shall be the formulation, implementation and execution of the financial plans and policies of the Navajo Nation in order that accurate and complete accounts and reports be rendered, the assets of the Navajo Nation be properly protected and modern methods of financial management be implemented.
- C. ~~There shall be, within the t~~ The Office of the Controller can include the following positions as needed:
1. ~~Two secretaries;~~ Administrative Assistants and Office Aides;
 2. ~~A s~~ Systems and p~~Procedures a~~Analyst;, Analyst,
Account Maintenance Specialist
 3. ~~Three a~~ Accounting m~~Managers, one of which shall~~
~~oversee and accounts Receivable Department and a~~
~~Budget Control Department; one of which shall~~
~~oversee and Accounts Payable Department and a~~
~~General Accounting Department; and one of which~~
~~shall oversee a Cashier's Department, a Payroll~~
~~Department and an Office Services Department.~~
Accounting Supervisor, Principle Accountant, Senior
Accountant, Associate Accountant.

§ 202. Controller; Acting Controller; other personnel

A There is established the position of Controller, and such other positions as may from time to time be budgeted by the Navajo Nation Council, or by any other source acceptable to the President, Navajo Nation.

B. The Controller shall be appointed by the President of the Navajo Nation, at a negotiated salary with the approval of the Navajo Nation Council and shall serve at the pleasure of the Navajo Nation Council. The President of the Navajo Nation, with the consent of the Budget and Finance Committee, may appoint an Acting Controller to serve during vacancies of the Controller pending formal action by the Navajo Nation Council.

C. The Controller shall possess a baccalaureate in accounting or finance, including an advanced degree or certification, such as a Master of Business Administration, Certified Public Accountant, Chartered Financial Analyst, Certified Internal Auditor.

ED. All other personnel shall be hired and compensated pursuant to usual Navajo Nation policies and procedures.

§ 203. Duties, responsibilities and authority of Controller

The Controller shall:

A. Report directly to the President of the Navajo Nation, on operational matters of the Office of the Controller.

B. Report to the Navajo Nation Council and its committees concerning the financial condition of the Navajo Nation and be solely responsible to the Council and the Budget and Finance Committee concerning the propriety of financial transactions, and compliance with Council or committee directives.

C. Formulate overall financial policy and procedures for the Navajo Nation Council and take such action as is necessary for the accomplishment and enforcement thereof.

D. Exercise supervisory control and direction of all sections and divisions under the Controller.

E. Represent all areas of the Controller's responsibility at executive level planning.

F. Develop and coordinate programs of financial management at all levels within the Navajo Nation government.

G. Represent the Navajo Nation government in the areas of the Controller's responsibility.

H. Delegate authority to subordinates as required for efficient operation.

I. Serve as Chairperson, Investment Committee for the administration of the Navajo Nation's investment programs, and be responsible to the Navajo Nation Council and the Budget and Finance Committee for the proper execution of the investment program.

J. Plan and conduct program and budget development and review.

K. Act as an advisor to the Budget and Finance Committee.

§ 204. Amendments

This Plan of Operation may be amended by the Budget and Finance Committee of the Navajo Nation Council.

3. Effective Date

The amendment enacted herein shall be effective pursuant to 2 N.N.C. §221 (B).

4. Codification

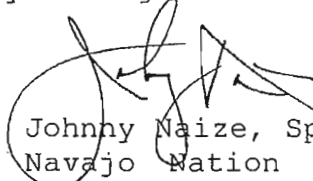
The provisions of the Act which amend or adopt new sections of the Navajo Nation Code shall be codified by the Office of Legislative Counsel. The Office of Legislative Counsel shall incorporate such amended provisions in the next codification of the Navajo Nation Code.

5. Saving Clause

Should any provision of this Act be determined invalid by the Navajo Nation Supreme Court, or the District Courts of the Navajo Nation without appeal to the Navajo Nation Supreme Court, those provisions of the Act which are not determined invalid shall remain the law of the Navajo Nation.

CERTIFICATION

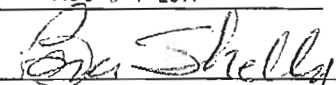
I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 15 in favor and 3 opposed, this 19th day of August 2011.


Johnny Naize, Speaker
Navajo Nation Council
Aug 24, 2011
Date

Motion: Russell Begaye
Second: David Tom

ACTION BY THE NAVAJO NATION PRESIDENT:

1. I hereby sign into law the foregoing legislation, pursuant to 2 N.N.C. §1005 (C) (10), on this _____ day of AUG 31 2011 2011.


Ben Shelly, Jr., President
Navajo Nation

2. I hereby veto the foregoing Legislation, pursuant to 2 N.N.C. §1005 (C) (11), this _____ day of _____ 2011 for the reason(s) expressed in the attached letter to the Speaker.

Ben Shelly, President
Navajo Nation

**LAW AND ORDER COMMITTEE
22nd NAVAJO NATION COUNCIL**

FIRST YEAR 2011

COMMITTEE REPORT

Mr. Speaker,

The **LAW AND ORDER COMMITTEE** to whom has been assigned:

NAVAJO LEGISLATIVE NO. 0286-11

AN ACTION RELATING TO LAW AND ORDER, BUDGET AND FINANCE AND
NAABIK'ÍYÁTI'; AMENDING THE NAVAJO NATION CODE, TITLE 12,
CHAPTER 2. OFFICE OF THE CONTROLLER AT §§ 201, 202 AND 204.
(Sponsored by LoRenzo Bates and Co-Sponsor Danny Simpson)

Has had it under consideration and report the same with a recommendation that it **DO
PASS** with no amendments

and therefore referred to **BUDGET AND FINANCE COMMITTEE.**

Respectfully submitted,



Edmund Yazzie
Presiding Chairperson

Date: July 25th, 2011

The vote was 3 in favor and 0 opposed

Motion: Alton Shepherd

Second: Elmer Begay

22nd NAVAJO NATION COUNCIL

First Year 2011

Mr. Speaker:

The **BUDGET & FINANCE COMMITTEE** to whom has been assigned

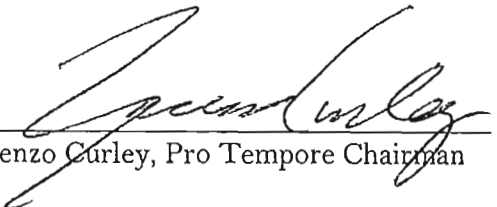
NAVAJO LEGISLATIVE BILL # 0286-11:

An Action Relating to Law and Order, Budget and Finance and the Nabik'iyati' Committee, Amending the Navajo Nation Code, Title 12 Chapter 2. Office of the Controller at Sections 201, 202, and 203 *Sponsored by the Honorable LoRenzo Bates with the Honorable Danny Simpson, Council Delegates*

has had it under consideration and reports the same with the recommendation that It **Do Pass** without amendment.

And therefore, referred to the **Nabik'iyati' Committee**

Respectfully submitted,


Lorenzo Curley, Pro Tempore Chairman

Adopted: 
Legislative Advisor

Not Adopted: _____
Legislative Advisor

Date: **26 July 2011**

The vote was **4** in favor **0** opposed

Excused: Nelson S. BeGaye

Absent: Jonathan Nez

NAABIK'İYATI' COMMITTEE REPORT
22ND NAVAJO NATION COUNCIL – First Year 2011

Mr. Speaker:

The **NAABIK'İYATI' COMMITTEE**, to whom has been assigned:

LEGISLATION NO. 0286-11

Introduced by Hon. Lorenzo Bates

AN ACTION

Relating to Law & Order; Budget & Finance and the Naabik'iyati' Committee;
Amending the Navajo Nation Code, Title 12, Chapter 2. Office of the
Controller at Sections 201, 201, and 204

has had it under consideration and reports the same with a **DO PASS** with two amendments as follows:

AMENDMENT No. 1

Page 3; Line 4; Delete the word “~~plus~~”; insert “including”

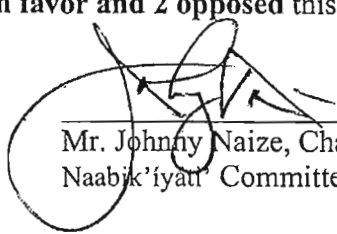
AMENDMENT No. 2

Page 3; Line 6; After the word “Auditor” insert a period (.); the remaining language is deleted – “~~or other equivalent degree or certification.~~”

and thence referred to the **Navajo Nation Council**.

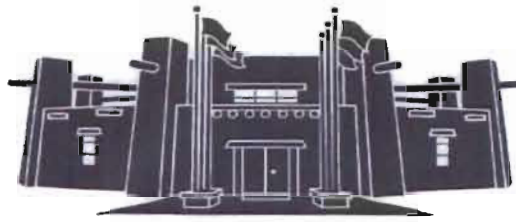
CERTIFICATION

I, hereby certify that the foregoing legislation was duly considered by the Naabik'iyati' Committee of the Navajo Nation Council at a duly called meeting at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed with a vote of **14 in favor and 2 opposed** this 1st day of August 2011.



Mr. Johnny Naize, Chairperson
Naabik'iyati' Committee

MOTION: David Tom
SECOND: Walter Phelps



MEMORANDUM

TO: Honorable Dwight Witherspoon
Navajo Nation Council

FROM: Mariana Kahn
Mariana Kahn, Acting Chief Legislative Counsel
Office of Legislative Counsel

DATE: January 16, 2015

SUBJECT: AN ACT RELATING TO BUDGET AND FINANCE AND LAW AND ORDER, COMMITTEES; AMENDING OFFICE OF CONTROLLER'S PLAN OF OPERATION AT TITLE 12 N.N.C. § 202 TO REQUIRE THE CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT

Pursuant to your request, attached is the above-referenced proposed resolution and associated legislative summary sheet. Based on existing law and review of the documents submitted, the resolution as drafted is legally sufficient. However, as with all legislation, it is subject to review by the courts in the event of a challenge.

Please review the proposed resolution to ensure it is drafted to your satisfaction. If this proposed resolution is acceptable to you, please sign it where it indicates "Prime Sponsor", and submit it to the Office of Legislative Services for the assignment of a tracking number and referral to the Speaker.


If the proposed resolution is unacceptable to you, or if you have further questions, please contact me at the Office of Legislative Counsel and advise me of changes you would like made to the proposed resolution. You may contact me at (928) 871-7166. Thank you.



January 22, 2015

MEMORANDUM

TO : *Honorable Members*
Budget and Finance Committee
Law and Order Committee

FROM : 
Hon. Kee Allen Begay, *Speaker Pro Tem*
22nd Navajo Nation Council

SUBJECT : **ASSIGNMENT OF LEGISLATION**

Pursuant to 2 N.N.C § 164 (A)(4), this memorandum serves to inform and advise you that I assign the following legislation to the Law and Order Committee and Budget and Finance Committee;

Legislation No. 0022-15

**RELATING TO BUDGET AND FINANCE AND LAW AND ORDER COMMITTEES;
AMENDING OFFICE OF CONTROLLER'S PLAN OF OPERATION AT TITLE 12 N.N.C. §202
TO REQUIRE THE CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT.**

As the Committee assigned to consider the legislation, Legislation No. 0022-15 must be placed on the Law and Order Committee and Budget and Finance's agenda at the next regular meeting for final consideration.

ATTACHMENT: Legislation No. 0022-15

xc: Hon. Ben Shelly, *President*
The Navajo Nation
Harrison Tsosie, *Attorney General*
Mark Grant, *Controller*
Dominic Beyal, *Executive Director, OMB*
Honorable Dwight Witherspoon, Council Delegate (*Prime Sponsor*)

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0022-15_____

SPONSOR: Dwight Witherspoon

**TITLE: An Action Relating To Budget and Finance and Law and Order Committees;
Amending Office of Controller's Plan of Operation at Title 12 N.N.C. §202 to Require the
Controller to be a Certified Public Accountant**

Date posted: January 23, 2015 at 10:10am

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

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7590

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

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

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY

LEGISLATION NO.: 0022-15


SPONSOR: Honorable Dwight Witherspoon

TITLE: Relating To Budget and Finance and Law and Order Committees;
Amending Office of Controller's Plan of Operation at Title 12 N.N.C. §202 to
Require the Controller to be a Certified Public Accountant.

Posted: January 23, 2015 at 10:10 am

5 DAY Comment Period Ended: January 28, 2015

Digital Comments received: *No comments were received*



Policy Analyst
Office of Legislative Services



Date/Time