

LEGISLATION SUMMARY SHEET

TRACKING NO. 0161-21

DATE: July 27, 2021

TITLE OF LEGISLATION: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE AUDITOR GENERAL'S FOLLOW-UP REVIEW OF THE OLJATO CHAPTER'S CORRECTIVE ACTION PLAN IMPLEMENTATION, AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILURE TO IMPLEMENT THE CORRECTIVE ACTION PLAN

PURPOSE OF THIS LEGISLATION: to accept the Auditor General's follow-up review of the Oljato Chapter's implementation of its Corrective Action Plan, and to impose sanctions upon the Oljato Chapter for failure to implement its CAP.

OLC No. 21-324-1

5-DAY BILL HOLD PERIOD: J. Johnson
Website Posting Time/Date: 10:23pm 08-11-21
Posting End Date: 08-16-21
Eligible for Action: 08-17-21

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 24TH NAVAJO NATION COUNCIL - Third Year, 2021

3 INTRODUCED BY

4 

5
6 (Prime Sponsor)

7
8 TRACKING NO. 0161-21

9
10 AN ACTION

11 RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE
12 COMMITTEES; ACCEPTING THE AUDITOR GENERAL'S FOLLOW-UP REVIEW
13 OF THE OLJATO CHAPTER'S CORRECTIVE ACTION PLAN IMPLEMENTATION,
14 AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILURE TO
15 IMPLEMENT THE CORRECTIVE ACTION PLAN

16
17 BE IT ENACTED:

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19 SECTION ONE. AUTHORITY

- 20 A. The Resources and Development Committee of the Navajo Nation Council serves as the
21 oversight committee for all Chapters of the Navajo Nation. 2 N.N.C §501(C)(1).
22 B. The Budget and Finance Committee of the Navajo Nation Council gives final approval of
23 the Auditor General's audit reports and corrective action plans for audited Chapters. 12
24 N.N.C §7(D). The Budget and Finance Committee also receives post-audit follow-up
25 reports from the Auditor General. 12 N.N.C §6(B) and §7(H).
26 C. The Budget and Finance Committee is authorized to make a final determination on what
27 sanctions, if any, should be imposed upon a Chapter for the failure to implement an
28 approved corrective action plan. 12 N.N.C. §9(B)-(C).
29 D. The Navajo Nation Auditor General is charged with the responsibility to conduct financial
30 audits and reviews of the financial records of the Chapters. 12 N.N.C. §2(A)(1).

- 1 E. 12 N.N.C. §1-§10, provides: “12 months after the release of the audit report, the Auditor
2 General will conduct a follow-up to document the status of implementation [of the
3 corrective action plan].” 12 N.N.C. §7(G).
- 4 F. Regarding the audited Chapter’s response to the audit report and implementation of the
5 corrective action plan approved by the Budget and Finance Committee, Title 12 continues:
6 “[a]s part of the follow-up report, the Auditor General shall recommend action to be taken
7 by the Budget and Finance Committee and present the report to the standing committee or
8 committees having oversight responsibility for the audited program.” 12 N.N.C. §7(G).
- 9 G. “Based on the follow-up review and any recommendations made by the standing
10 committee having oversight responsibility for the audited program, the Budget and Finance
11 Committee will determine what actions should be taken.” 12 N.N.C. §7(I).
- 12 H. If a Chapter fails to comply with the measures set forth in the approved corrective action
13 plan, sanctions may be imposed upon the Chapter pursuant to 12 N.N.C. §9(B)-(C), upon
14 the recommendation of the Auditor General, in accordance with 12 N.N.C. §7(G).
- 15 I. Title 12 provides that “[a]ny director or chapter official whose salary or other payments are
16 withheld pursuant to §9(C) shall have the right to have the withholding reviewed by the
17 Navajo Nation Office of Hearings and Appeals.” 12 N.N.C. §9(D).

18
19 **SECTION TWO. FINDINGS**

- 20 A. In July of 2019, the Auditor General conducted a comprehensive financial audit of the
21 Oljato Chapter and prepared “A Special Review of Oljato Chapter - Report No. 19-23”
22 which report is incorporated herein by reference.
- 23 B. The Budget and Finance Committee accepted the Auditor General’s July 2019 audit report,
24 along with the Corrective Action Plan proposed by the Chapter and accepted by the Auditor
25 General. BFD-56-19, dated December 3, 2019, attached hereto as **Exhibit 1**.
- 26 C. The Auditor General has engaged in a follow-up review to determine if the approved
27 Corrective Action Plan has been satisfactorily implemented by the Oljato Chapter. The
28 Auditor General has reported on the accomplishments of the Oljato Chapter in “A Follow-
29 up Review of the Oljato Chapter Corrective Action Plan Implementation.” Report No. 21-
30 14, dated June 2021, attached hereto as **Exhibit 2**.

1 D. The Auditor General has found that, of the sixteen (16) corrective measures to be
2 undertaken by the Chapter, only two (2) of the concerns were implemented. Thus, the
3 Chapter has failed to adequately implement the Corrective Action Plan. **Exhibit 2.**

4 E. As a result, the Auditor General recommends that sanctions be imposed upon the Oljato
5 Chapter in accordance with 12 N.N.C. §9(B)-(C). **Exhibit 2.**

6 F. As provided for in 12 N.N.C. §9(B)-(C), the Budget and Finance Committee is the final
7 authority that makes the determination regarding sanctions to be imposed upon the Chapter.
8

9 **SECTION THREE. ACCEPTANCE OF AUDITOR GENERAL'S REPORT AND**
10 **IMPOSITION OF SANCTIONS**

11 A. The Navajo Nation hereby accepts the Auditor General's Report: "A Follow-up Review of
12 the Oljato Chapter Corrective Action Plan Implementation" (Report No. 21-14, dated June
13 2021), attached as **Exhibit 2.**

14 B. As authorized by 12 N.N.C. §9(B), the Controller shall immediately withhold ten percent
15 (10%) of all monies payable to the Oljato Chapter from any governmental fund of the
16 Navajo Nation, as defined at 12 N.N.C. §810(S). As provided for in 12 N.N.C. §9(B), this
17 withholding of funds shall continue unless and until the Oljato Chapter demonstrates to the
18 Auditor General that all corrective measures included in the approved Corrective Action
19 Plan for the Oljato Chapter have been satisfactorily implemented.

20 C. In addition, as authorized by 12 N.N.C. §9(C), the Controller shall immediately withhold
21 twenty percent (20%) of all stipend payments for Oljato Chapter Officials.

22 D. Oljato Chapter Officials may appeal this withholding of their stipend payments, in
23 accordance with the procedures detailed in 12 N.N.C. §9(D).

24 E. When the Oljato Chapter demonstrates proof of adequate compliance with the provisions
25 of the Corrective Action Plan, the Auditor General shall immediately report such
26 compliance to the Controller who shall then release all withheld funds back to the Chapter
27 and to Chapter Officials, in accordance with 12 N.N.C. §9(B)-(C).
28

29 **SECTION FOUR. SAVINGS CLAUSE**

30 If any provision of this Act is determined invalid by the Supreme Court of the Navajo Nation,

1 or by any District Court of the Navajo Nation without appeal to the Navajo Nation Supreme
2 Court, the remainder of this Act shall remain as the law of the Navajo Nation.

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4 **SECTION FIVE. EFFECTIVE DATE**

5 This legislation and the sanctions provided for herein shall become effective pursuant to 12
6 N.N.C. §9(B).

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BFD-56-19

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

24TH NAVAJO NATION COUNCIL - First Year, 2019

AN ACTION

RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE
COMMITTEES; ACCEPTING THE SPECIAL REVIEW OF OLJATO CHAPTER
SUBMITTED BY THE OFFICE OF THE AUDITOR GENERAL, AND APPROVING
THE CORRECTIVE ACTION PLAN SUBMITTED BY THE OLJATO CHAPTER

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Resources and Development Committee serves as the oversight committee of Navajo Nation Chapters. 2 N.N.C. § 501(C)(1).
- B. As the oversight committee of Navajo Nation chapters, the Resources and Development Committee is to receive audit reports and corrective action plans. 12 N.N.C. § 7(E).
- C. The Budget and Finance Committee is charged with receiving and approving audit reports from the Auditor General. 12 N.N.C. §§ 6(A) and 7(D).

SECTION TWO. FINDINGS

- A. The Auditor General submitted an Audit Report for the Special Review of Oljato Chapter, in accordance with 12 N.N.C. § 7(D). The Report, "A Special Review of Oljato Chapter," No. 19-23, dated July, 2019, is attached as **Exhibit A**.
- B. The Report lists two (2) findings and recommendations for correction; details of the findings and recommendations from the special review are included in **Exhibit A**.
- C. Oljato Chapter provided a corrective action plan, which is attached as **Exhibit B**.

SECTION THREE. ACCEPTANCE AND APPROVAL

- A. The Navajo Nation hereby approves, "A Special Review of Oljato Chapter," No. 19-23, dated July, 2019, attached as **Exhibit A**.
- B. The Navajo Nation approves the corrective action plan submitted by Oljato Chapter, attached as **Exhibit B**.
- C. The Navajo Nation directs that copies of the corrective action plan be provided to Resources and Development Committee as part of its oversight responsibility for the Oljato Chapter. The Navajo Nation directs Oljato chapter to submit a written status report on its progress in implementing the corrective action plan to the Office of the Auditor General six (6) months after the approval of this resolution.
- D. The Navajo Nation directs the Office of the Auditor General to review the written status report submitted by Oljato Chapter and to report the results to the Resources and Development Committee and the Budget and Finance Committee.
- E. The Navajo Nation directs the Office of the Auditor General to conduct a follow-up review twelve (12) months after the approval of this resolution to verify the actions claimed to have been taken by Oljato Chapter, to issue a written follow-up report indicating the progress in implementing the correction action plan, and to make recommendations to the Resources and Development 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 4 in favor and 0 opposed, this 3rd day of December 2019.



Jamie Henio, Chairperson
Budget and Finance Committee

Motion: Honorable Nathaniel Brown
Second: Honorable Jimmy Yellowhair



OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

A Special Review of Oljato Chapter

Report No. 19-23

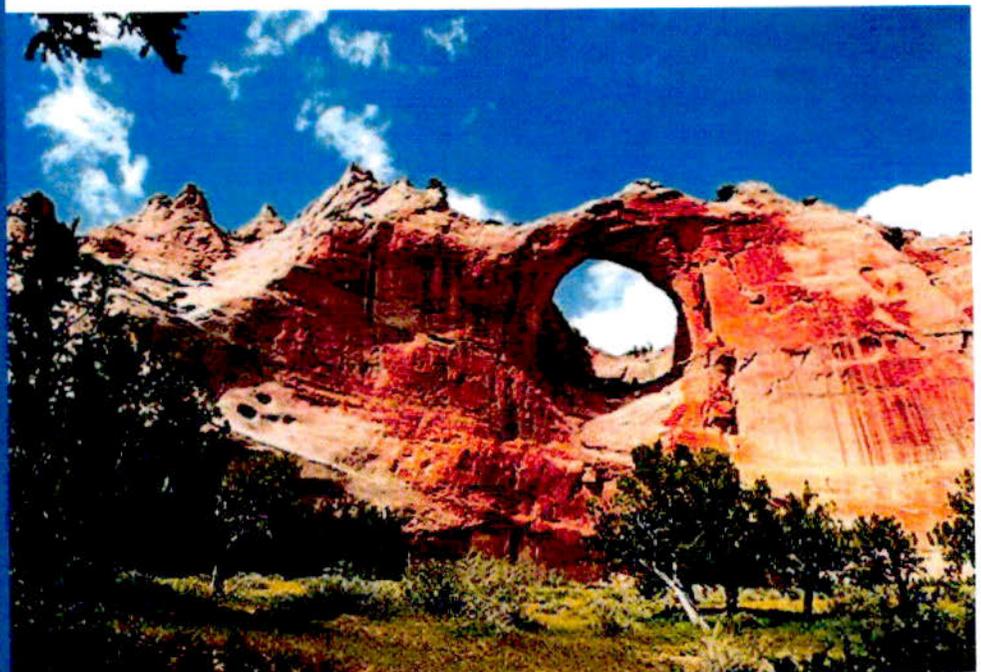
July 2019

Performed by:

Stacy Manuelito, Senior Auditor

Marcalle Kaskalla, Associate

Auditor



July 23, 2019

James Adakai, President
OLJATO CHAPTER
P.O. Box 360455
Monument Valley, UT 84536

Dear Mr. Adakai:

The Office of the Auditor General herewith transmits Audit Report 19-23, A Special Review of the Oljato Chapter. The audit objective was to verify whether the Chapter spent funds in accordance with Navajo Nation laws, rules and regulations and Chapter policies and procedures. During the audit scope of March 1, 2018 to March 31, 2019, \$203,490 of chapter funds were disbursed. Our review revealed the Chapter has control deficiencies and as a result, cannot provide reasonable assurance it complies with policies and procedures. Listed below are the issues identified:

Finding I: Travel requests and expense reimbursements are not properly approved.

Finding II: Controls over chapter property need improvement to ensure property is reliable, adequately identified, and well documented.

Detailed explanations on all audit issues can be found in the body of the report. The audit provides recommendations for remediation of the reported findings.

If you have any questions about this report, please call our office at (928) 871-6303.

Sincerely,



Helen Brown, Principal Auditor
Delegated Auditor General

xc: Albert Holiday, Vice-President
LaNeil Menard-Parrish, Secretary/Treasurer
Shirlee Bedoni, Community Services Coordinator
Herman Daniels, Jr., Council Delegate
OLJATO CHAPTER
Johnny Johnson, Department Manager II
Calvin Tsosie, Senior Program & Project Specialist
ADMINISTRATIVE SERVICE CENTER/DCD
Chrono

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REVIEW RESULTS

FINDING I: Travel requests and expense reimbursements are not properly approved.

Criteria: FMS Fiscal Policies and Procedures, Section VII.I, requires the Accounts Maintenance Specialist to prepare the travel authorization. Travelers are required to submit expense reports, trip reports, and receipts to support travel expenses. The Community Services Coordinator to review travel documents upon completion of travel and the Accounts Maintenance Specialist to issue the travel check.

Condition: Chapter travel expenditures totaled \$30,092 for the audit period. 49 travel expenditures totaling \$10,689 (36% of total amount) were examined and noncompliance with the chapter's travel policies and procedures were noted as shown in the table:

Type of Exception	No. of Exceptions and Amounts
Travel requests were not authorized prior to travelers going on travel.	11 of 46 (24%) \$2,959
Travel reimbursement documents (i.e. expense reports, trip reports, mileage reports) were not approved, thus reimbursements paid to travelers were not authorized.	27 of 46 (59%) \$5,606
No documents on file to support the travel expenditures.	3 of 49 (6%) \$396

Effect: Unauthorized travel poses a risk of improper use of chapter funds. Travelers could incur expenses unrelated to chapter business and receive reimbursements based on erroneous travel claims.

Cause:

- The Community Services Coordinator performs all key procedures within the travel process including the following:
 - a) prepares travel authorization forms for all travelers, including herself;
 - b) approves travel, reviews travel documents, and approves payment for travelers, including herself; and
 - c) completes the travel expense report and mileage report for travelers prior to travel and instructs the traveler to sign the reports after travel is complete.
- The Chapter officials allowed the Community Services Coordinator to have sole responsibility over chapter travel activities without proper supervision.

- The Chapter officials signed travel checks without verifying proper approval of travel requests and expense reimbursements.

- Recommendations:
1. The Chapter should comply with travel policies and procedures to ensure staff duties are properly segregated.
 2. The Chapter officials should review supporting documentation for proper approval before co-signing travel checks.
 3. The Chapter officials should exercise closer supervision of the administration staff to ensure they are performing their assigned duties within the travel process.

FINDING II: Controls over chapter property need improvement to ensure property is reliable, adequately identified, and well documented.

Criteria: FMS Property Management Policy and Procedures, Section VII.A, requires the Chapter to maintain a complete, detailed and accurate identification of all chapter properties at all times and to ensure all property is tagged with identification numbers. Section V, assigns the Chapter Community Services Coordinator the task of ensuring the inventory is current and complete.

Condition: The Chapter does not perform annual physical counts and inspections to update its property inventory. Rather, the practice is to only add new purchases to the existing inventory. Since there is no physical verification of the property, pertinent information such as property numbers, acquisition cost, acquisition date, and condition about existing property has not been updated. Therefore, the property inventory is unreliable.

Furthermore, 14 property items were physically inspected and all did not have property identification tags. The Community Services Coordinator, who is assigned this responsibility according to policies and procedures, acknowledged that the property items have not been tagged with identification numbers.

Effect: The Chapter cannot fully account for its property and equipment. Chapter property with a total value of 40,500 is at risk of being stolen, destroyed, or disposed of without the Chapter's knowledge.

- Cause:
- The Community Services Coordinator does not have property management as a priority for the chapter.
 - The Chapter officials are not monitoring the Community Services Coordinator activities to ensure the chapter is complying with property policies and procedures.

- Recommendations:
1. The Community Services Coordinator should complete physical counts and inspections of the chapter property each year prior to the new fiscal year and update the chapter property inventory with complete

information.

2. The Accounts Maintenance Specialist should purchase pre-numbered identification tags available on the market, affix the tags to the property items, and record the identification number on the property inventory.
3. The Chapter officials should periodically inspect property items to ensure they have identification tags.

Conclusion

The Chapter has not implemented appropriate controls within the travel and property processes. The Chapter did not have adequate segregation of duties within its travel process, and travel requests and expense reimbursements were not properly approved. Lastly, the chapter property inventory is incomplete and property items are missing identification tags. These control deficiencies pose a high risk of misuse of chapter funds and lack of accountability for chapter assets.

BACKGROUND

Oljato Chapter is a political subdivision of the Navajo Nation and is considered a general purpose local government for reporting purposes. Navajo Nation Chapters are required to operate under Title 26 of the Navajo Nation Code, the Local Governance Act.

The majority of the Chapter resources are provided through appropriations from the Navajo Nation central government. These appropriations are intended to fund direct and indirect services at the local Chapter government level. The direct services funds are considered restricted funds with specific intended purposes. The Chapter also generates internal revenues from fees collected for providing miscellaneous services.

Since the Oljato Chapter boundary also extends into the State of Utah, the Chapter receives funding from Utah State for housing projects to benefit and be utilized by Utah Navajo residents. The Utah State fund is administrated by the State, so these funds were excluded from this review. Therefore, this review focused on funds allocated by the Navajo Nation.

The Chapter expended a total of \$203,490 for the 13-month audit period ending March 31, 2019.

Objective, Scope, and Methodology

The Office of the Auditor General has conducted a Special Review of the Oljato Chapter pursuant to the authority vested in the Office of the Auditor General by 12 N.N.C., Chapter 1, § 1 - 10.

The following objectives were established for this audit:

- Determine whether travel requests and expense reimbursements are properly approved.
- Determine whether the Chapter has a complete and reliable property inventory and properly tagged property items.

The audit covers activities for the 13-month period of March 1, 2018 to March 31, 2019.

In meeting the audit objective, we interviewed the Chapter administration and officials, observed Chapter operations, and examined available records. More specifically, we tested samples of expenditures for internal controls and compliance requirements by using a non-statistical, judgmental method.

Government Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Office of the Auditor General expresses its appreciation to the Oljato Chapter officials and administration for their cooperation and assistance throughout the audit.

CLIENT RESPONSE



OLJATO CHAPTER/ADMINISTRATION
PO BOX 360455
MONUMENT VALLEY, UTAH 84536
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Phone: 435-727-5850 Fax: 5852
Shirlee Bedonie, Com. Serv. Coord.

Herman Daniels Jr. Council Delegate
James Adakai, President
Albert Holiday, Vice President
LaNell Menard-Parrish, Sec/Treasurer
Billy Charley, Grazing Official
Peggy Abrigo, Acc. Maint. Specialist

July 12, 2019

Helen Brown, Principal Auditor
Delegated Auditor General
PO Box 708
Window Rock, Az 86515

Dear Ms. Brown,

I am writing to submit written comments to the office of Auditor General letter dated June 26, 2019 regarding the Special Review of Oljato Chapter. The period of audit scope is from March 1, 2018 to March 31, 2019.

The Special Review revealed that Chapter there are (2) controlled and curable deficiencies in the following order:

Finding 1: Travel Requests and expense reimbursements are not properly approved.

Finding II: Controls over chapter property need improvement to ensure property is adequately identified and well documented.

Finding I.

The chapter will comply with the Special Review report for the following corrective actions plans with concerns listed the following:

- (1) The Chapter will comply with travel policies and procedures to ensure staff duties are properly segregated.
- (2) The Chapter officials will review supporting documentation for proper approval before co-signing travel checks.
- (3) The Chapter Officials will exercise closer supervision of the administration staff to ensure they were performing their assigned duties within the travel process.

Concerns:

- (1) The Oljato chapter staff and officials believes the policies of non-certified chapter staff supervision have been inconsistent over the past few years. For example, Feb. 8, 2016 DCD memo issued a new policy stating that all Non-certified chapter Community Services Coordinators (CSC) and Accountant Maintenance Specialist (AMS) are now under the supervision of the Division of Community Development Division Director. This action contradicted the previous supervision of Chapter staff policies.

August 2018, RDC amended and approved ASC plan of Operation (0270-18). Since then, Oljato Chapter was informed that the chapter will have:

IV. AUTHORITIES, DUTIES AND RESPONSIBILITIES

D. The Community Service Coordinator Shall

1. Serve under the general administrative direction of the SPPS. The CSC shall be directly supervised by the designated supervising Chapter Official(s). The Chapter President, Vice President and Secretary/Treasurer shall

LTR/Helen Brown
July 12, 2019
Page Two

decide among themselves who shall provide direct local supervision over the CSC, and provide such decision in writing. In the event that the Chapter Official(s) fail to designate a direct local supervisor, the SPPS shall assume full direct local supervisory responsibility until such time the Chapter Official(s) takes appropriate measures to designate a local supervisor.

Since September 2018, CSC's TA's were signed and initialed by one of the Chapter Officials.

August 2014 to August 2019, CSC have numerous times asked who signs off on her TA and who checks my work? There was really no response or no technical assistance from ASC Office. CSC states that TA or training was never been provided or how the chapter should be preparing a TA.

Finding II. The original chapter facility which had the main office and meeting was condemned and later demolished due existence of uranium contaminants in the foundation of the building which caused an unsafe and unhealth environment. The chapter staff and the administration office moved to a trailer within the compound of chapter property, but the meeting rooms was moved to Monument Valley Welcome Center to conduct monthly planning and regular meetings including other chapter business functions. Some records of property records were misplaced or loss during the move.

The chapter will comply with the Special Review report for the following corrective actions plans with concerns listed the following:

- (1) CSC and with the help of summer youth, to perform an inventory of items and to tag all property items with identification numbers. The current summer youth workers are working on tagging the items and should be done within few weeks;
- (2) CSC will complete an annual physical count and will conduct inspection of chapter property inventory each new fiscal year and update the inventory records with complete information.
- (3) Accounts Maintenance Specialist to ensure pre-number identification tags are purchased and available on the market and affix the tags to the property items.
- (4) Secretary/Treasurer or chapter official will periodically inspect property items to ensure it's affixed with identification tags.

Concerns:

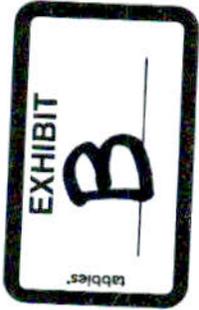
- (1) ASC has not provided training or technical assistance to chapter staff and chapter officials
Finding II is very minor and more of a concern. Oljato chapter requests to make this Finding a concern level. Further Oljato requests this item to be taken of the Finding list.

Your acceptance of this request is greatly appreciated. If there are questions, please contact Oljato chapter staff at (435) 727-5850.

Sincerely,



James Adakai, Oljato Chapter President



Oljato Chapter
 Corrective Action Plan
 Audit Report No. 19-23

FINDING 1: Travel requests and expense reimbursement are not properly approved.

Issue	Corrective Action	Responsible Party(ies)	Timeline
	1. (a) Accounts Maintenance Specialist will prepare the travel authorization and calculate the estimate travel cost for all travelers. (b) Community Services Coordinator will prepare the travel authorization and calculate the estimate travel cost for the Accounts Maintenance Specialist.	Accounts Maintenance Specialist (AMS) Community Services Coordinator	8/30/2019
	2. (a.) Community Services Coordinator will review and approve the travel authorization packet prior to travel for all travelers (b) Chapter Secretary/Treasurer-Direct Local Supervisor will review and approve the travel authorization packet prior to travel for the Community Service Coordinator	Community Services Coordinator Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	3. (a.) Community Services Coordinator will approve travel advance (if any) not to exceed 80% of the total estimated travel cost for all travelers. (b) Secretary/Treasurer-Direct Local Supervisor will approve travel advance (if any) not to exceed 80% of the total cost estimated travel for the Community Services Coordinator	Community Services Coordinator Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	4 Check signers should verify travel advances approval on the travel authorization prior to signing travel advance checks	Community Service Coordinator Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	5. (a) Community Service Coordinator will verify travelers completed their own travel expense report and other reports (i.e trip report, mileage report, etc) (b) Secretary/Treasurer- Direct Local Supervisor will verify Community Services Coordinator completed its own travel expense report (i.e. trip report, mileage reports, etc)	Community Service Coordinator Secretary/Treasurer-Direct Local Supervisor	8/30/2019
Travel requests, travel reimbursement documents were not approved and travel expenditure supporting documents were not on file.	6 Community Services Coordinator will review for accuracy and approve with signature travel packets including Travel Expense Report and supporting documents attached (i.e. trip reports, mileage reports, original receipts for meals and hotel stays, sign-in sheets for conferences and/or trainings, agendas, etc.) for all travelers.	Community Services Coordinator	8/30/2019
	7 Secretary/Treasurer will review for accuracy and with signature approve travel packets including Travel Expense Report and supporting documents attached (i.e. trip reports, mileage reports, original receipts for meals and hotel stays, sign-in sheets for conferences and/or trainings, agendas, etc.) for the Community Services Coordinator.	Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	8 If travel advance is authorized, approved, and disbursed at 80%. (a) Community Service Coordinator will approve travel reimbursement (if any) not to exceed 20% of the total estimate travel cost for all travelers. (b) Secretary/Treasurer will approve travel reimbursement (if any) not to exceed 20% of the total estimate travel cost for the Community Services Coordinator	Community Service Coordinator Secretary/Treasurer	8/30/2019

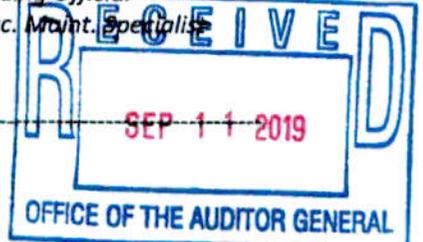
<p>9. If no travel advance was disbursed (a.) Community Service Coordinator will approve travel reimbursement (if any) at 100% of actual travel expense for all travelers. (b.) Secretary/Treasurer will approve travel reimbursement (if any) at 100% of actual travel expense for for the Community Services Coordinator.</p>	<p>Community Service Coordinator Accounts Maintenance Specialist</p>	<p>8/30/2019</p>
<p>10. Check signer should verify all supporting documents and approvals are in place prior to signing reimbursement checks. 11. The Chapter will adhere to the established travel rates (Meals, Lodging and POV mileage) available through the Office of the Controller website. 12. Account Maintenance Specialist will file completed travel packets into traveler's folders based on Names, Titles and Fiscal Year in the filing drawer in the Chapter Administration Office 13. Community Service Coordinator will ensure the travel documents are filed and verified based on Names, Titles and Fiscal Year in the filing drawer in the Chapter Administration Office</p>	<p>Community Service Coordinator Secretary/Treasurer-Direct Local Supervisor Community Services Coordinator, Accounts Maintenance Specialist, Objato Chapter President, Vice President, Secretary/Treasurer Accounts Maintenance Specialist Community Service Coordinator</p>	<p>8/30/2019 8/30/2019 8/30/2019 8/30/2019</p>

Issue	Responsible Party(ies)	Timeline
<p>FINDING II: Controls over chapter property need improvement to ensure property is adequately identified and well documented. Corrective Action</p> <p>The chapter property inventory is incomplete and property items are missing identification tags.</p>	<p>1. The Accounts Maintenance Specialist will conduct a physical inventory of the Chapter property annually and update all Chapter properties/equipments by adding or deleting to the comprehensive property listing and verify identification tags are present. 2. The Community Services Coordinator will review the property listing prepared by the Accounts Maintenance Specialist to verify for accuracy by conducting a walk through to ensure property identification tags and property description is correct. Then the Chapter Vice President will conduct a secondary verification to ensure identification tags and property descriptions is accurate. After the verification is complete the Community Services Coordinator and the Chapter Vice President will sign the property listing for approval 3. The Community Services Coordinator and Chapter Vice President will conduct quarterly inspection of the Chapter properties/equipments to verify all property is accounted and property listing is kept updated. After the Community Services Coordinator and the Chapter Vice President will sign the property listing for approval</p>	<p>8/30/2019</p>



OLJATO CHAPTER/ADMINISTRATION
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Herman Daniels Jr. Council Delegate
James Adakai, President
Albert Holiday, Vice President
LaNell Menard-Parrish, Sec./Treasurer
Billy Charley, Grazing Official
Peggy Abrigo, Acc. Mgmt. Specialist



RESOLUTION OF THE OLJATO CHAPTER
Resolution No: OLJ09-01-2019

OLJATO CHAPTER CONSTITUENTS HEREBY SUPPORTS AND APPROVES THE REPORT NO. 19-23; A SPECIAL REVIEW OF OLJATO CHAPTER PURSUANT TO THE OFFICE OF AUDITOR GENERAL'S PLAN OF OPERATION UNDER TITLE 12 NNC CHAPTER 1 SUB-SECTION 7(C), THAT THE CHAPTER SUBMITTED THE CORRECTIVE ACTION PLAN TO THE AUDITOR GENERAL ADDRESSING THE RECOMMENDATIONS HAS BEEN IMPLEMENTED.

WHEREAS;

1. Pursuant to Navajo Nation Code, Section 4001 (D) and 4028 (a), (b), the Oljato Chapter is established and certified as a local government entity of the Navajo Nation vested with the authority to review all matters affecting the Chapter and submit appropriate recommendations to the Navajo Nation Government or other local agencies by resolution; and
2. Pursuant to 26 N.N.C., Chapter 1: Navajo Nation Chapter, Section 1., (B) (1) & (2), The Navajo Nation Councils delegated to Chapter governmental authority with respect to local matters consistent with Navajo law, including custom and tradition and allows chapter to make decisions to govern with responsibility and accountability to community membership; and
3. The Oljato Chapter advocates in the best interest of its community members to serve them in the right manner to ensure all Navajo Nation Policies and Procedures set forth is complied with; and
4. The Auditor General conducted and concluded their audit which two (2) findings were addressed:
FINDING I.
1.) **Travel requests and expense reimbursement are not properly approved.**
FINDING II.
2.) **Controls over chapter property need improvement to ensure property is adequately identified and well documented.**
5. The Oljato Chapter Staff and Chapter Officials worked diligently by resolving the two (2) findings.

NOW THEREFORE BE IT RESOLVED THAT;

1. The Oljato Chapter hereby supports and approves the report number 19-23; that the audit report has been complied based on the Navajo Nation Employee Travel Policy and Procedures Handbook (01/03/02) and the Office of Controller website utilizing the latest Policies and Forms. *Attachments.*
2. The Oljato Chapter resolved finding #1 and #2, See Attached Corrective Action Plan and a copy of the Property Inventory with its property numbers are attached. *Attachments.*

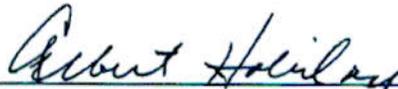
PAGE TWO OF TWO
RESOLUTION NUMBER: OLJ09-01-2019
DATE: SEPTEMBER 8, 2019

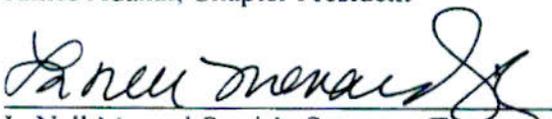
CERTIFICATION

We hereby certify that the foregoing resolution was duly considered by the Oljato Chapter at a regular duly called meeting at Oljato, Navajo Nation, Utah at which a quorum was present and that same was passed by a vote of 25 in favor, 1 opposed and 2 abstained, this 08 day of SEPTEMBER 2019.

1st Motion by: Wesley Simpson 2nd Motion by: Lee Chief


James Adakai, Chapter President


Albert Holiday, Vice-President


LaNell Menard-Parrish, Secretary/Treasurer

BUDGET AND FINANCE COMMITTEE

3 December 2019

Regular Meeting

VOTE TALLY SHEET:

Legislation No. 0313-19:

An Action Relating to the Resources and Development Committee and the Budget and Finance Committee; Accepting the Special Review of Oljato Chapter Submitted by the Office of the Auditor General, and Approving the Corrective Action Plan Submitted by the Oljato Chapter *Sponsored by Hon. Herman Daniels, Council Delegate*

Motion: Nathaniel Brown

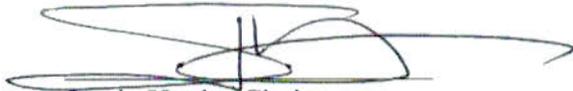
Second: Jimmy Yellowhair

Vote: 4-0, Chairman not voting

Vote Tally:

Jamie Henio		
Jimmy Yellowhair	yea	
Raymond Smith Jr.		
Elmer P. Begay	yea	
Amber K. Crotty	yea	
Nathaniel Brown	yea	

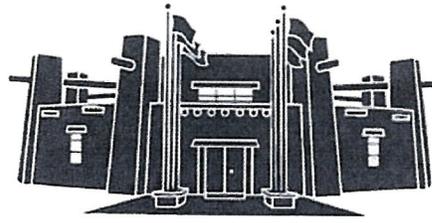
Absent: Raymond Smith, Jr.



Jamie Henio, Chairman
Budget & Finance Committee



Peggy Makai, Legislative Advisor
Budget & Finance Committee



OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

A Follow-Up Review
of the
Oljato Chapter
Corrective Action Plan Implementation

Report No. 21-14
June 2021

Performed by:
Genalle Benally, Associate Auditor
Karen Briscoe, Principal Auditor



June 16, 2021

Willis Begay, President
OLJATO CHAPTER
P.O. Box 360455
Monument Valley, UT 84536

Dear Mr. Begay:

The Office of the Auditor General herewith transmits audit report no. 21-14, a Follow-up Review of the Oljato Chapter Corrective Action Plan Implementation.

BACKGROUND

In 2019, the Office of the Auditor General performed a Special Review of the Oljato Chapter and issued audit report no. 19-23. A corrective action plan was developed by the Oljato Chapter in response to the special review. The audit report and corrective action plan (CAP) were approved by the Budget and Finance Committee on December 3, 2019 per resolution no. BFD-56-19.

OBJECTIVE AND SCOPE

The objective of the follow-up review is to determine whether the Oljato Chapter fully implemented its corrective action plan based on a six-month review period of October 1, 2020 to March 31, 2021.

SUMMARY

Of the 16 corrective measures, the Oljato Chapter implemented 2 (12%) corrective measures, leaving 14 (88%) not fully implemented. See Exhibit A for the details of our review results.

CONCLUSION

Since the Oljato Chapter did not fully implement its corrective action plan, the findings from the 2019 audit remain unresolved. Therefore, the Office of the Auditor General recommends sanctions be imposed on the Oljato Chapter and officials in accordance with 12 N.N.C. Section 9 (B) and (C).

We thank the Oljato Chapter staff and officials for assisting in this follow-up review.

Sincerely,



Helen Brown, CFE, Principal Auditor
Delegated Auditor General

xc: Dr. Tommy Rock, Vice-President
Marietta Bedonie, Secretary/Treasurer
Herman Daniels Jr., Council Delegate
OLJATO CHAPTER
Sonlatsa Jim-Martin, Department Manager II
Calvin Tsosie, Senior Program & Projects Specialist
ADMINISTRATIVE SERVICES CENTER/DCD
Chrono

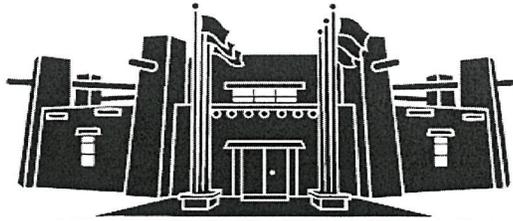
REVIEW RESULTS
Ojato Chapter Corrective Action Plan Implementation
Review Period: October 1, 2020 to March 31, 2021

Audit Issues	Total # of Corrective Measures	# of Corrective Measures Implemented	# of Corrective Measures Not Implemented	Audit Issue Resolved?	Review Details
1. Travel requests and expense reimbursements are not properly approved	13	2	11	No	See Attachment A
2. Controls over chapter property need improvement to ensure property is reliable, adequately identified, and well documented.	3	0	3	No	
TOTAL:	16	2	14	0 - Yes 2 - No	

WE DEEM CORRECTIVE MEASURES: **Implemented** where the Chapter provided sufficient and appropriate evidence to support all elements of the implementation; and **Not Implemented** where evidence did not support meaningful movement towards implementation, and/or where no evidence was provided.

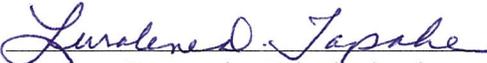
<p>◆ 2021 STATUS</p>	<p>Travel requests and expense reimbursements are not properly approved. NOT RESOLVED</p>
<p>Controls over travel activities remain weak. For the six-month review period ending March 31, 2021, there were no travel expenditures. To verify the implementation of the applicable corrective measures for this finding, we expanded our audit scope to identify travel expenditures beginning April 2020. Accordingly, nine (9) travel expenditures totaling \$1,168 were identified. There were no travel expenditures for the Accounts Maintenance Specialist (AMS) and Community Services Coordinator (CSC).</p> <p>Of the nine (9) expenditures, six (6) were travel reimbursements paid to volunteers during the COVID pandemic for delivering supplies to community members. To justify these reimbursements to the volunteers the Chapter applied the Five Management System travel policies and procedures for proper support documentation and approval. However, the following discrepancies were noted:</p> <ul style="list-style-type: none"> • 1 travel voucher file was missing. • 8 travel authorizations were prepared and approved by the CSC instead of the AMS. • 8 travel authorizations were incomplete and not approved prior to travel. • 1 traveler was approved for travel reimbursement beyond the authorized travel dates. • 1 travel reimbursement was missing a trip report. • 5 travel reimbursements had expense reports, trip reports, and mileage reports that were prepared by the CSC on behalf of the traveler. The CSC also signed some of these documents for the traveler and approved the documents as the supervisor. <p>Although the corrective measures agreed to by the Chapter required segregation of duties, the current travel process showed the CSC had continued to perform all key procedures including the preparation and approval of travel documents on behalf of the travelers. This practice does not facilitate proper accountability of chapter funds.</p> <p>Lastly, since there were no travel activities specifically for the CSC and no travel advances issued during the audit scope, four (4) corrective actions could not be verified as implemented. However, considering the discrepancies noted with the sample of nine (9) travel expenditures, there is still a high risk that travel funds could be misused for unauthorized travel activities or for travel expenses unrelated to chapter business.</p>	

<p>◆ 2021 STATUS</p>	<p>Controls over chapter property need improvement to ensure property is reliable, adequately identified, and well documented. NOT RESOLVED</p>
<p>Controls over property have not been strengthened despite a corrective action plan. The last known annual inventory was completed in 2019 by temporary employees rather than the Accounts Maintenance Specialist as noted in the corrective action plan. Further, there was no review of the inventory by the Community Services Coordinator to ensure the physical inventory was done correctly and all property items were identified and accounted for. As a result, the property inventory was deemed incomplete as pertinent property information such as property numbers, acquisition dates, acquisition costs, and condition was missing.</p> <p>We selected 45 property items to verify they were affixed with property identification tags and of this number, four (4) items were missing identification tags. In addition, the identification numbers found on 11 property items were not recorded on the property inventory. The corrective action plan required the Community Services Coordinator and the Vice President to verify all property items were tagged and the property inventory was complete but based on our audit work, this was not done.</p> <p>Without sufficient controls, the risk remains that the Chapter cannot fully account for its property and any items stolen or destroyed that could result in a financial loss to the Chapter would not be readily detected.</p>	



MEMORANDUM

TO: Hon. Delegate Herman M. Daniels, Jr., Member
Resources and Development Committee
24th Navajo Nation Council

FROM: 
Luralene D. Tapahe, Principal Advocate
Office of Legislative Counsel

DATE: July 27, 2021

SUBJECT: **AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE AUDITOR GENERAL'S FOLLOW-UP REVIEW OF THE OLJATO CHAPTER'S CORRECTIVE ACTION PLAN IMPLEMENTATION, AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILURE TO IMPLEMENT THE CORRECTIVE ACTION PLAN**

Per your request, the Office of Legislative Counsel has prepared the above-referenced proposed legislation and related summary sheet. Based on existing Navajo Nation law and other applicable laws, and upon review of all supporting documents submitted to OLC, this legislation as drafted is legally sufficient. However, as with any action of government, this legislation may be subject to review by the Navajo Nation courts in the event of proper legal challenge.

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

OLC has reviewed the appropriate standing committees' authorities to consider this legislation, based on the standing committees' powers and responsibilities set forth in Title 2 of the Navajo Nation Code. Based on its review, OLC has listed those committees in the title of this legislation. Nevertheless, the Speaker of the Navajo Nation Council may assign this legislation to committee(s) other than those shown in the title, pursuant to his authority under 2 N.N.C. §164(A)(5).

If you find this document unacceptable for any reason, please immediately contact me at the Office of Legislative Counsel (at extension 7166) and advise me of the changes you would like made to this proposed legislation. Thank you.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0161-21_

SPONSOR: Herman M. Daniels

TITLE: An Action Relating to Resources and Development and Budget and Finance Committees; Accepting the Auditor General's Follow-Up Review of the Oljato Chapter's Corrective Action Plan Implementation, and Imposing Sanctions Upon the Oljato Chapter for Failure to Implement the Corrective Action Plan

Date posted: August 11, 2021 at 10:23 PM

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

Written comments may be mailed to:

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

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

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

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

LEGISLATION NO.: 0161-21

SPONSOR: Honorable Herman M. Daniels

TITLE: An Action Relating to Resources and Development and Budget and Finance Committees; Accepting the Auditor General's Follow-Up Review of the Oljato Chapter's Corrective Action Plan Implementation, and Imposing Sanctions Upon the Oljato Chapter for Failure to Implement the Corrective Action Plan

Posted: August 11, 2021 at 10:23 PM

5 DAY Comment Period Ended: August 16, 2021

Digital Comments received:

Comments Supporting	<i>None</i>
Comments Opposing	<i>None</i>
Comments/Recommendations	<i>None</i>

VSRedhorse

**Legislative Tracking Secretary
Office of Legislative Services**

August 17, 2021 8:31 AM

Date/Time

**RESOURCES AND DEVELOPMENT COMMITTEE
24TH NAVAJO NATION COUNCIL**

THIRD YEAR 2021

COMMITTEE REPORT

Mr. Speaker,

The **RESOURCES AND DEVELOPMENT COMMITTEE** to whom has been assigned:

LEGISLATION #0161-21: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE AUDITOR GENERAL'S FOLLOW-UP REVIEW OF THE OLJATO CHAPTER'S CORRECTIVE ACTION PLAN IMPLEMENTATION, AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILURE TO IMPLEMENT THE CORRECTIVE ACTION PLAN

Sponsor: Honorable Herman M. Daniel

Has had it under consideration and reports as DO PASS with one (1) amendment

AMENDMENT #1:

1. Page 3, Line 8 add Paragraphs G, H, I, J and K as follows:

- G. The Oljato Chapter officials that were chapter officials during the time period contained in "A Special Review of Oljato Chapter - Report No. 19-23" are not the same chapter officials that are currently Oljato Chapter officials.
- H. In the interest of fairness, the current Oljato Chapter officials should not be sanctioned for the actions described in "A Special Review of Oljato Chapter - Report No. 19-23" because the current Oljato Chapter officials were not chapter officials at that time.
- I. There is currently no CSC employed at the Oljato Chapter. Currently there is only an AMS at the Oljato Chapter.
- J. In the interest of fairness, the Oljato Chapter should not be sanctioned for actions described in "A Special Review of Oljato Chapter - Report No. 19-23" because there are not enough employees to assist the Oljato Chapter to accomplish the identified issues in the "A Special Review of Oljato Chapter - Report No. 19-23."

K. The purpose of the chapter audits is to teach the chapters how to manage the chapter functions. Sanctioning the Oljato Chapter and its Chapter Officials will not assist in this purpose. The Division of Community Development should continue to assist the Oljato Chapter to resolve the issues in the Audit Report No. 19-23.

2. Page 3, Lines 9 through 27 amend as follows:

SECTION THREE. ACCEPTANCE OF AUDITOR GENERAL'S REPORT AND IMPOSITION OF SANCTIONS CHAPTER ALLOWED ADDITIONAL TIME TO COMPLETE THE FINDINGS

A. The Navajo Nation hereby allows the Oljato Chapter an additional six months to address the Findings in the Auditor General's Report, "A Follow-up Review of the Oljato Chapter Corrective Action Plan Implementation" (Report No. 21-14, dated June 2021), attached as Exhibit 2.

~~A. The Navajo Nation hereby accepts the Auditor General's Report: "A Follow-up Review of the Oljato Chapter Corrective Action Plan Implementation" (Report No. 21-14, dated June 2021), attached as Exhibit 2.~~

~~B. As authorized by 12 N.N.C. §9(B), the Controller shall immediately withhold ten percent (10%) of all monies payable to the Oljato Chapter from any governmental fund of the Navajo Nation, as defined at 12 N.N.C. §810(S). As provided for in 12 N.N.C. §9(B), this withholding of funds shall continue unless and until the Oljato Chapter demonstrates to the Auditor General that all corrective measures included in the approved Corrective Action Plan for the Oljato Chapter have been satisfactorily implemented.~~

~~C. In addition, as authorized by 12 N.N.C. §9(C), the Controller shall immediately withhold twenty percent (20%) of all stipend payments for Oljato Chapter Officials.~~

~~D. Oljato Chapter Officials may appeal this withholding of their stipend payments, in accordance with the procedures detailed in 12 N.N.C. §9(D).~~

~~E. When the Oljato Chapter demonstrates proof of adequate compliance with the provisions of the Corrective Action Plan, the Auditor General shall immediately report~~

~~such compliance to the Controller who shall then release all withheld funds back to the Chapter and to Chapter Officials, in accordance with 12 N.N.C. §9(B) (C).~~

3. Page 3, Line 28 insert a new SECTION FOUR and SECTION FIVE as follows and renumber the remaining sections.

SECTION FOUR. DIRECTIVES

- A. The Division of Community Development is hereby directed to continue to work with the Oljato Chapter to remedy the issues identified in the “A Special Review of Oljato Chapter - Report No. 19-23.”
- B. The Division of Community Development and the Oljato Chapter officials are hereby directed to report on to the Resources and Development Committee and the Budget and Finance Committee on Oljato Chapter’s completion and correction of issues in the audit report. This report is to occur no later than three months after this resolution is certified.

4. Page 4, Line 3 insert SECTION FIVE as follows:

SECTION FIVE. REVISIT “A SPECIAL REVIEW OF OLJATO CHAPTER - REPORT NO. 19-23.”

- A. “A SPECIAL REVIEW OF OLJATO CHAPTER - REPORT NO. 19-23,” will be revisited within six months after this resolution is certified.

And thereafter the legislation was referred to Budget and Finance Committee.

Respectfully submitted,



Thomas Walker, Jr., *Vice-Chairperson*
Resources and Development Committee of
the 24th Navajo Nation Council

Date: August 25, 2021 – Regular Meeting (Teleconference)
Location: Resources and Development Committee members called in via teleconference from their location within the boundary of the Navajo Nation.

Main Motion:

M: Wilson C. Stewart, Jr. **S:** Rickie Nez **V:** 4-0-1 (VCNV)
In Favor: Rickie Nez; Kee Allen Begay, Jr.; Herman M. Daniels; Wilson C. Stewart, Jr.
Excuse: Mark A. Freeland
Not Voting: Thomas Walker, Jr., *Vice-Chairperson*

AMENDMENT #1: No sanctions be imposed on the Oljato Chapter on the current Chapter officials; be given six months to address the Findings in the Auditor General's Report; and direct Division of Community Development to work with Oljato Chapter to remedy the issues identified in the "A Special Review of Oljato Chapter - Report No. 19-23."

Amendment #1 Motion:

M: Kee Allen Begay, Jr. **S:** Wilson C. Stewart, Jr. **V:** 4-0-1 (VCNV)
In Favor: Rickie Nez; Kee Allen Begay, Jr.; Herman M. Daniels; Wilson C. Stewart, Jr.
Excuse: Mark A. Freeland
Not Voting: Thomas Walker, Jr., *Vice-Chairperson*

(NOTE: VOTE TALLY attached hereto)

**RESOURCES AND DEVELOPMENT COMMITTEE
24TH NAVAJO NATION COUNCIL**

THIRD YEAR 2021

**ROLL CALL
VOTE TALLY SHEET**

LEGISLATION #0161-21: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE AUDITOR GENERAL'S FOLLOW-UP REVIEW OF THE OLJATO CHAPTER'S CORRECTIVE ACTION PLAN IMPLEMENTATION, AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILURE TO IMPLEMENT THE CORRECTIVE ACTION PLAN.

Sponsor: Honorable Herman M. Daniel

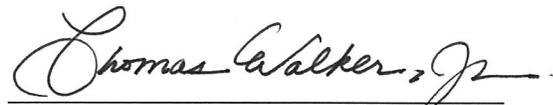
Date: August 25, 2021 – Regular Meeting (Teleconference)
Location: Resources and Development Committee members called in via teleconference from their location within the boundary of the Navajo Nation.

Main Motion:

M: Wilson C. Stewart, Jr. **S:** Rickie Nez **V:** 4-0-1 (VCNV)
In Favor: Rickie Nez; Kee Allen Begay, Jr.; Herman M. Daniels; Wilson C. Stewart, Jr.
Excuse: Mark A. Freeland
Not Voting: Thomas Walker, Jr., *Vice-Chairperson*

Amendment #1 Motion:

M: Kee Allen Begay, Jr. **S:** Wilson C. Stewart, Jr. **V:** 4-0-1 (VCNV)
In Favor: Rickie Nez; Kee Allen Begay, Jr.; Herman M. Daniels; Wilson C. Stewart, Jr.
Excuse: Mark A. Freeland;
Not Voting: Thomas Walker, Jr., *Vice-Chairperson*



Honorable Thomas Walker, Jr., *Vice-Chairperson*
Resources and Development Committee



Shammie Begay, *Legislative Advisor*
Office of Legislative Services

24th NAVAJO NATION COUNCIL

Third Year 2021

Mr. Speaker:

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

NAVAJO LEGISLATIVE BILL # 0161-21:

An Action Relating to Resources and Development and Budget and Finance Committees; Accepting the Auditor General’s Follow-up Review of the Oljato Chapter’s Corrective Action Plan Implementation, and Imposing Sanctions upon the Oljato Chapter for Failure to Implement the Corrective Action Plan *Sponsored by Herman M. Daniels, Jr., Council Delegate*

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

1. On page --, line -- insert “_” and on page -- line -- insert “-----”.
M: S: Vote: Yeas: Nays:

2. On page --, line -- insert “_” and on page -- line -- insert “-----”.
M: S: Vote: Yeas: Nays:

[Considered September 21, 2021; main motion held by Amber K. Crotty seconded by Jimmy Yellowhair; Tabling motion made by Raymond Smith seconded by Jimmy Yellowhair Vote: 3-2 Yeas: Raymond Smith Jr., Jimmy Yellowhair, Elmer P. Begay Nays: Amber K. Crotty, Nathaniel Brown; Tabled from October 1 to April 1, 2022; the Office of the Auditor General is to review progress on the corrective action plan]

Respectfully submitted,



Jamie Henio, Chairman

Adopted: _____
Legislative Advisor

Not Adopted: 

Legislative Advisor

21 September 2021

The vote was __ in favor _ opposed yeas: nays:
Main Motion: Amber K. Crotty
Second: Jimmy Yellowhair

BUDGET AND FINANCE COMMITTEE

21 September 2021

Regular Meeting

VOTE TALLY SHEET:

Legislation No. 0161-21: An Action Relating to Resources and Development and Budget and Finance Committees; Accepting the Auditor General’s Follow-up Review of the Oljato Chapter’s Corrective Action Plan Implementation, and Imposing Sanctions upon the Oljato Chapter for Failure to Implement the Corrective Action Plan *Sponsored by Herman M. Daniels, Jr., Council Delegate*

Motion: Amber K. Crotty

Second: Jimmy Yellowhair

Vote: 0-0, Chairman not voting

[Considered September 21, 2021; main motion held by Amber K. Crotty seconded by Jimmy Yellowhair; Tabling motion made by Raymond Smith seconded by Jimmy Yellowhair Vote: 3-2 Yeas: Raymond Smith Jr., Jimmy Yellowhair, Elmer P. Begay Nays: Amber K. Crotty, Nathaniel Brown; Tabled from October 1 to April 1, 2022; the Office of the Auditor General is to review progress on the corrective action plan]

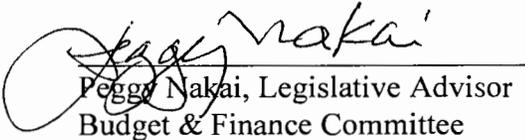
Final Vote Tally:

Jamie Henio		
Raymond Smith Jr.		
Elmer P. Begay		
Nathaniel Brown		
Amber K. Crotty		
Jimmy Yellowhair		

Absent:



Jamie Henio, Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee