

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

24<sup>TH</sup> NAVAJO NATION COUNCIL - First Year, 2019

AN ACTION

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

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Resources and Development Committee (RDC) 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 Nahodishgish Chapter, in accordance with 12 N.N.C. § 7(D). The Audit Report, "A Special Review of Nahodishgish Chapter," No. 19-06, dated December 26, 2018, is attached as **Exhibit A**.
- B. The Audit Report noted three (3) findings from the special review. Additional details of the findings and recommendations from the special review are included in **Exhibit A**.

- C. Nahodishgish Chapter provided a corrective action plan ("CAP"), which is attached as **Exhibit B**.

### SECTION THREE. ACCEPTANCE AND APPROVAL

- A. The Navajo Nation hereby approves, "A Special Review of Nahodishgish Chapter," No. 19-06, dated December 26, 2018, attached as **Exhibit A**.
- B. The Navajo Nation approves the CAP submitted by Nahodishgish Chapter, attached as **Exhibit B**. A resolution from Nahodishgish Chapter is included in **Exhibit B**.
- C. The Navajo Nation directs that copies of the CAP be provided to RDC as part of its oversight responsibility for the Navajo Chapters. The Navajo Nation directs the Nahodishgish Chapter 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 Nahodishgish Chapter and to report the results to RDC and BFC.
- 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 Nahodishgish Chapter, to issue a written follow-up report indicating the Chapter's progress in implementing the CAP, and to make recommendation to RDC and BFC.

## 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 3<sup>rd</sup> day of December 2019.



Jamie Henio, Chairperson  
Budget and Finance Committee

Motion: Honorable Amber K. Crotty  
Second: Honorable Nathaniel Brown





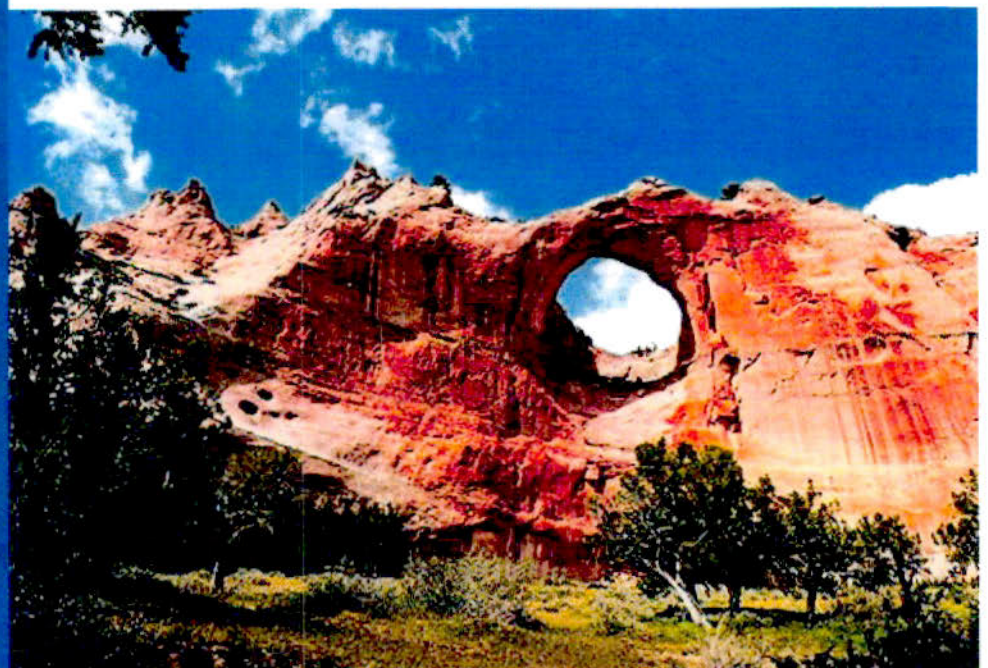
## OFFICE OF THE AUDITOR GENERAL

### The Navajo Nation

#### A Special Review of the Nahodishgish Chapter

**Report No. 19-06**  
**December 2018**

Performed by:  
Karen Briscoe, Principal Auditor  
Myrtis Begaye, Associate Auditor



December 26, 2018

Etta M. Morgan, President  
**NAHODISHGISH CHAPTER**  
P.O. Box 369  
Crownpoint, NM 87313

Dear Ms. Morgan:

The Office of the Auditor General herewith transmits Audit Report No. 19-06, A Special Review of the Nahodishgish Chapter to verify the Chapter funds were spent to provide services to community members in accordance with Navajo Nation and Chapter policies and procedures. During the period of examination - October 1, 2016 to March 31, 2018 - \$404,996 was disbursed. Our review revealed the Chapter has not implemented appropriate controls and compliance with laws. Listed below are the issues identified:

**Finding I:** Consulting services totaling \$ 44,058 were obtained without a service contract.

**Finding II:** The Chapter did not timely verify if building materials awarded to recipients were used for their approved purposes.

**Finding III:** There is no segregation of duties in the management of the accounting system to detect errors or unauthorized activity.

Detailed explanation on all audit issues can be found in the body of the report. The audit report 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,



Elizabeth Begay, CIA, CFE  
Auditor General

xc: Roger Morgan Jr., Vice President  
Sylvia Morgan, Secretary/Treasurer  
Jonathan Perry, Council Delegate  
**NAHODISHGISH CHAPTER**  
Johnny Johnson, Department Manager II  
Sharon Jackson, Senior Programs & Projects Specialist  
**ADMINISTRATIVE SERVICE CENTER/DCD**  
Chrono

## TABLE OF CONTENTS

	Page
INTRODUCTION AND BACKGROUND.....	1
Objectives, Scope and Methodology.....	2
REVIEW RESULTS.....	3
FINDING I: Consulting Services totaling \$44,058 were obtained without a service contract.....	3
FINDING II: The Chapter did not timely verify if building materials awarded to recipients were used for their approved purposes .....	3
FINDING III: There is no segregation of duties in the management of the accounting system to detect errors or unauthorized activity .....	4
CONCLUSION.....	4
AUDITEE RESPONSE.....	5



## INTRODUCTION AND BACKGROUND

The Office of the Auditor General conducted a Special Review of the Nahodishgish Chapter for the 18-month period ending March 31, 2018 pursuant to the authority vested in the Office of the Auditor General by 12 N.N.C., Chapter 1, § 1 - 10. The special review was conducted to verify if Chapter funds were spent in accordance with Navajo Nation and Chapter policies.

The Nahodishgish 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 Chapter administrative duties are performed by the Community Services Coordinator and Accounts Maintenance Specialist. Oversight responsibility is provided by the elected Chapter officials and the Administrative Service Centers.

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.

Table 1 shows the Chapter's total resources available for the 18-month audit period ending March 31, 2018. Any unexpended funds are carried over into the next fiscal year.

**Table 1**  
**Budget and Actual Expenditure for Total Resources**  
**18-month audit period October 1, 2016 through March 31, 2018**

Fund Name	Budget	Expenditures	Available
Chapter Activities	\$ 5,884.31	\$ 5,233.72	\$ 650.59
Local Governance Act Fund	\$ 52,408.30	\$ 44,375.60	\$ 8,032.70
Land Claims Trust Fund	\$ 32,956.03	\$ 29,806.99	\$ 3,149.04
Grazing Official Fund	\$ 522.09	\$ 522.09	\$ -
Summer Youth Fund	\$ 45,975.75	\$ 38,254.82	\$ 7,720.93
Housing Discretionary Fund	\$ 27,761.10	\$ 22,993.93	\$ 4,767.17
Chapter Stipend Fund	\$ 89,201.64	\$ 57,756.05	\$ 31,445.59
Scholarship Fund	\$ 24,580.27	\$ 21,999.12	\$ 2,581.15
Public Employment Fund	\$ 70,442.58	\$ 50,938.29	\$ 19,504.29
Veterans Fund	\$ 1,471.20	\$ 674.52	\$ 796.68
Emergency Fund	\$ 75,341.55	\$ 58,361.68	\$ 16,979.87
Sales Tax Fund	\$ 27,947.40	\$ 27,910.71	\$ 36.69
Capital Project Fund	\$ 462,651.62	\$ 44,095.86	\$ 418,555.76
Unhealthy Food Tax Fund	\$ 2,643.00	\$ 2,072.32	\$ 570.68
<b>Total:</b>	<b>\$ 919,786.84</b>	<b>\$ 404,995.70</b>	<b>\$ 514,791.14</b>

Source: The Office of the Auditor General compilation of all appropriations and revenues, expenditures and fund balances.

Of the \$919,787 total available resources, \$404,996 was spent during the 18-month period.

### **Objective, Scope, and Methodology**

The following objectives were established for this audit:

1. Determine if the Chapter executed a contract that was approved through the Navajo Nation review process in procuring consulting services.
2. Determine if the Chapter verified that building materials were used for their approved purpose.
3. Determine if there is sufficient segregation of duties in the management of the accounting system.

The audit covers activities for the 18-month period of October 1, 2016 through March 31, 2018.

To meet the audit objectives, we interviewed Chapter administration and officials, observed Chapter operations, and examined available records. Additionally, we judgmentally selected a set of expenditure samples and reviewed the process to determine if there were adequate and executed controls including adherence to compliance requirements.

### **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 Nahodishgish Chapter officials and administration for their cooperation and assistance throughout the audit.



## REVIEW RESULTS

### **FINDING I: CONSULTING SERVICES TOTALING \$44,058 WERE OBTAINED WITHOUT A SERVICE CONTRACT.**

- CRITERIA:** The Navajo Nation Procurement Rules and Regulations, Section V.D. requires a contract to document the services procured. The contract is required to be reviewed and approved through the Navajo Nation review process.
- CONDITION:** For the 18-month audit period, the Chapter obtained consulting services from six vendors at a cost of \$44,058. Five of the six vendors did not have an established contract. One of the six had a contract on file, but the contract was not reviewed by the Navajo Nation.
- EFFECT:** The Chapter could incur additional cost, resources and delays if issues arise with the services provided by the vendor.
- CAUSE:** The Community Services Coordinator did not know that all services required a contract and review by the Navajo Nation. She thought that only services costing over \$50,000 had to meet these requirements. She did not contact the Administrative Service Center or the Department of Justice to identify the proper procedures.
- RECOMMENDATION:**
1. The Community Services Coordinator should ensure that all consulting services are documented through a contract that is reviewed by the Navajo Nation.
  2. The Community Services Coordinator should ensure that there is a signed contract in place for all services before any work commences.

### **FINDING II: THE CHAPTER DID NOT TIMELY VERIFY IF BUILDING MATERIALS AWARDED TO RECIPIENTS WERE USED FOR THEIR APPROVED PURPOSES.**

- CRITERIA:** The Housing Policies and Procedures, Section VI and IX, states that the Chapter Administration shall maintain accurate and updated records of all housing projects and has oversight responsibility over the activities involving housing funds.
- CONDITION:** It took the Chapter anywhere from two months to 17 months to follow-up with housing assistance recipients to determine if building materials were used for their approved purpose. The Chapter did not detect that 10 of 25 recipients had not used their building materials because of reasons that include bad weather, no available labor, or the recipient needed additional materials in order to use the materials they received from the Chapter. The materials are stored at the homes of the recipients.
- EFFECT:** Materials costing \$9,369 could be stolen, sold, or lost to spoilage.
- CAUSE:** The Community Services Coordinator did not timely assign the temporary employees to verify that approved housing assistance projects were complete.
- RECOMMENDATION:**
1. The Community Services Coordinator should periodically assign staff to visit

housing recipients to verify that building materials are used for their approved purposes.

2. The Community Services Coordinator should work with recipients to devise a plan to use the materials.

**FINDING III: THERE IS NO SEGREGATION OF DUTIES IN THE MANAGEMENT OF THE ACCOUNTING SYSTEM TO DETECT ERRORS OR UNAUTHORIZED ACTIVITY.**

**CRITERIA:** Fiscal Policies and Procedures, Section VII, requires the Chapter to establish internal controls to ensure its resources are protected against waste and inefficiency and to ensure that accounting data is accurate and dependable. Segregation of duties is critical to implement effective internal controls because it provides assurance that no one individual has total control over processes thereby reducing the risk of errors and inappropriate actions without detection.

**CONDITION:** The former Community Services Coordinator had total control over the management of the accounting system without review by an independent individual because the Chapter did not have an Accounts Maintenance Specialist. As a result, the accounting system had duplicate vendor and employee profiles, numerous vendors using the same mailing address, and posting errors that were not detected. The Community Services Coordinator's responsibility in managing the accounting system includes the following:

- a. Creating vendor and employee profiles
- b. Entering and posting transactions (payments, receipts, and budgets)
- c. Generating checks
- d. Making adjusting entries
- e. Reconciling the accounting system to the bank
- f. Accessing the online bank account

**EFFECT:** The Chapter is at risk of accounting errors that effect the financial statements as well as unauthorized activities going undetected.

**CAUSE:** Although the Chapter officials and Administrative Service Center were aware that the Community Services Coordinator was solely managing the accounting system, neither the Chapter officials nor the Administrative Service Center stepped in to review the work of the Community Services Coordinator.

**RECOMMENDATION:**

1. The Chapter should implement segregation of duties in the management of the accounting system.
2. The Chapter officials and the Administrative Service Center should review the accounting system for accuracy in the absence of the Accounts Maintenance Specialist.

### **Conclusion**

The Chapter is not consistently spending funds in accordance with all Navajo Nation and Chapter policies and procedures. The Chapter has not implemented appropriate controls and compliance with laws. These deficiencies resulted in the three findings identified in the audit report.

## **AUDITEE RESPONSE**





THE NAVAJO NATION  
NAHODISHGISH CHAPTER  
PO BOX 369  
CROWNPPOINT, NEW MEXICO 87313  
PHONE: (505) 786-2028  
FAX: (505) 786-2370  
Email: [Nahodishgish@navajochapters.org](mailto:Nahodishgish@navajochapters.org)

RUSSELL BEGAYE, PRESIDENT

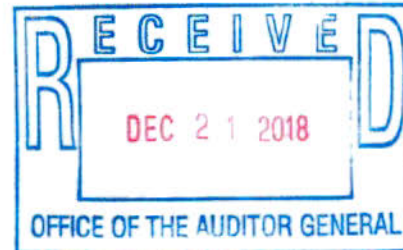
EXHIBIT  
B

Etta M. Morgan, Vice President  
Roger Morgan, Vice President  
Sylvia Morgan, Secretary/Treasurer  
Violette Nelson, Land Board  
Jonathan Perry, Council Delegate  
VACANT, Community Services Coordinator  
VACANT, Accounts Maintenance Specialist

JONATHAN NEZ, VICE PRESIDENT

December 19, 2018

Navajo Nation Office of Auditor General  
Elizabeth Begay, CIA, CFE  
Auditor General



Dear Ms. Begay,

We are in receipt of your final draft of the Special Review findings of the Nahodishgish Chapter dated November 30, 2018. Pursuance to 12 NNC § 7A, we agree to the audit findings and will begin the process of Corrective Action Plan based on the recommendations made by your office within thirty (3) days.

If you should have any questions, please feel free to contact the Nahodishgish Chapter at (505) 786-2028 or email at [nahodishgish@navajochapters.org](mailto:nahodishgish@navajochapters.org). Thank you.

Sincerely,

Etta M. Morgan  
Nahodishgish Chapter President

CONCURRENCE:

Roger Morgan, Jr.  
Nahodishgish Vice-President

Sylvia Morgan  
Nahodishgish Secretary-Treasurer

Cc; Karen Briscoe, Principal Auditor  
Jonathan Perry, Council Delegate  
Nahodishgish Chapter  
Johnny Johnson, Department Manager II  
Sharon Jackson, Senior Programs & Projects Specialist  
Administrative Service Center/DCD



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Etta M. Morgan, Chapter President  
 Roger Morgan, Vice President  
 Sylvia Morgan, Secretary/Treasurer  
 Violette Nelson, Land Board Official  
 Mark Freeland, Council Delegate

VACANT, Community Services Coordinator

Melantha Morgan, Accounts Maintenance Specialist

JONATHAN NEZ, PRESIDENT

MYRON LIZER, VICE PRESIDENT

April 9, 2019

NAVAJO NATION  
 OFFICE OF THE AUDITOR GENERAL  
 PO BOX 708  
 WINDOW ROCK, ARIZONA 86515



SUBJECT: AUDIT REPORT No. 19-06

Greetings, Nahodishgish Chapter has completed the final Corrective Action Plan for submittal for acceptance for audit report No. 19-06.

Again, we appreciate your consideration of late submittal of our plans and if need provide further information to our chapter. Most importantly, we thank you for your support, guidance, and assisting our chapter with recommendations on the Audit on our chapter.

A handwritten signature in black ink, appearing to read "Roger Morgan Jr."

Roger Morgan, Jr.  
 Chapter Vice President

A handwritten signature in black ink, appearing to read "Sylvia Morgan".

Sylvia Morgan  
 Chapter Secretary/Treasurer

Cc: file

Nahodishgish Chapter  
Corrective Action Plan  
Audit Report No. 19-06



FINDING I. Consulting services totaling \$44,058 were obtained without a service contract.

Issue	Corrective Action Plan	Responsible Person	Completion Date
No service contracts are in place.	<ol style="list-style-type: none"> <li>1. The Chapter will follow the Navajo Nation Procurement Rules and Regulations.</li> <li>2. The Community Services Coordinator and Accounts Maintenance Specialist will ensure the chapter has sufficient funds and approval by chapter membership before executing contracts on behalf of the chapter.</li> <li>3. The Community Services Coordinator will ensure all consulting services contracts are documented and reviewed by Navajo Nation.</li> <li>4. The Community Services Coordinator and Chapter Officials will ensure there is a signed contract in place for all services before any work commences.</li> <li>5. The Accounts Maintenance Specialist will ensure contracts are filed at the Chapter.</li> </ol>	--Community Service Coordinator --Accounts Maintenance Specialist --Chapter Officials	June 30, 2019



Nahodishgish Chapter  
Corrective Action Plan  
Audit Report No. 19-06

FINDING II: The Chapter did not timely verify if building materials awarded to recipients were used for their approved purposes.			
Issue	Corrective Action Plan	Responsible Person	Completion Date
No follow-ups with housing recipients.	<ol style="list-style-type: none"> <li>1. The Community Services Coordinator shall perform biweekly visits with the recipients to ensure building materials are properly installed and document visitation in the recipients folder.</li> <li>2. The Community Services Coordinator will ensure all building materials will be used within a month or based on work requests submitted by the recipients through utilization of Public Employment Program (PEP) which must be approved by Chapter membership and contingent upon availability of funds.</li> <li>3. The Community Services Coordinator and Accounts Maintenance Specialist will ensure final report and before, during and after pictures of the projects will be taken and filed in the recipients' folder in accordance with housing policy.</li> <li>4. The Chapter Officials will monitor and ensure Administrative staff complete visits and have final reports and pictures on file.</li> </ol>	--Community Service Coordinator --Accounts Maintenance Specialist --Chapter Officials	June 30, 2019

Nahodishgish Chapter  
Corrective Action Plan  
Audit Report No. 19-06

FINDING III: There is no segregation of duties in the management of the accounting system to detect errors or unauthorized activity.			
Issue	Corrective Action Plan	Responsible Person	Completion Date
No segregation of duties in accounting system.	<ol style="list-style-type: none"> <li>1. Accounts Maintenance Specialist will enter and post all transactions.</li> <li>2. The Community Services Coordinator will review and verify posted transactions for accuracy.</li> <li>3. The Community Services Coordinator will have online view only bank access.</li> <li>4. The Accounts Maintenance Specialist will prepare bank reconciliations. The Community Services Coordinator will review and verify reconciliations for accuracy.</li> <li>5. In the absences of Accounts Maintenance Specialist or Community Services Coordinator, the Chapter Secretary/Treasurer will monitor the accuracy of the accounting system and bank reconciliations.</li> </ol>	--Community Service Coordinator --Accounts Maintenance Specialist --Chapter Secretary/Treasurer	June 30 2019



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Violette Nelson, Land Board Official  
Mark Freeland, Council Delegate  
VACANT, Community Services Coordinator  
Melantha Morgan, Accounts Maintenance Specialist

JONATHAN NEZ, PRESIDENT

MYRON LIZER, VICE PRESIDENT

NAHO-2019-06-01

## RESOLUTION OF NAHODISHGISH CHAPTER

### REQUEST AND APPROVE THE 18 MONTH AUDIT PERIOD OCTOBER 1, 2016 THROUGH MARCH 31, 2018 OF THE CORRECTIVE ACTION PLAN (CAP) FOR AUDIT 19-06 FINAL REPORT

#### WHEREAS:

1. Pursuant to 26 N.N.C., Section 3 (A) the NAHODISHGISH is duly recognized certified Chapter of the NAVAJO NATION GOVERNMENT, as listed at 11 N.N.C, part 1, Section 10, and
2. Pursuant to 26 N.N.C., Section 1 (8) NAHODISHGISH is vested with the authority to review all matters affecting the community and to make appropriate correction when necessary and make recommendations to the NAVAJO NATION and other local agencies for appropriate actions, and
3. The Nahodishgish Chapter is requesting to approve the 18 month audit period October 1, 2016 through March 31, 2018 Corrective Action Plan (CAP) for audit 19-06 final report; and
4. The Nahodishgish Chapter had their Financial Management System audited within the Fiscal Year 2018; and
5. The Nahodishgish Chapter had three findings (1) Consulting services – Procurement Rules and Regulations to ensure accountability – Service contracts will be enforced (2) Housing Discretionary distribution – Pre and post documentation of bi-weekly visits with the recipient to ensure building materials are properly installed (3) Segregation of Duties of accounting system – Community Service Coordinator, Account Maintenance Specialist and Chapter Secretary/Treasurer will designate duties to avoid errors and unauthorized activities.

#### NOW THEREFORE, BE IT RESOLVED THAT:

1. Nahodishgish Chapter is requesting approval of the Corrective Action Plan for Audit 19-06 final report to the Navajo Nation Office of Auditor General
2. The Nahodishgish Chapter Community Services Coordinator, Account Maintenance Specialist, Chapter President, Chapter Vice-President, and Chapter Secretary/Treasurer shall work in partnership to ensure the Corrective Action Plan is enforced.

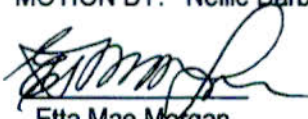


**CERTIFICATION**

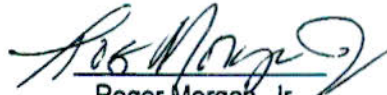
WE, hereby certify that the foregoing Resolution was duly considered at a duly called meeting of the NAHODISHGISH CHAPTER, (NAVAJO NATION) at which a quorum was present and it was passed by a vote of 28 in favor, 00 opposed and 02 abstained on this 06<sup>th</sup> day of June, 2019.

MOTION BY: Nellie Barbone

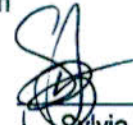
SECOND BY: Eddie Morgan



Etta Mae Morgan  
President



Roger Morgan, Jr.,  
Vice President



Sylvia Morgan  
Secretary/Treasurer

## BUDGET AND FINANCE COMMITTEE

3 December 2019

Regular Meeting

### VOTE TALLY SHEET:

#### Legislation No. 0187-19:

An Action Relating to the Resources and Development Committee and the Budget and Finance Committee;  
Accepting the Special Review of Nahodishgish Chapter submitted by the Office of the Auditor General and  
Approving the Corrective Action Plan Submitted by Nahodishgish Chapter *Sponsored by Mark Freeland,*  
*Council Delegate*

*Motion: Amber K. Crotty*


*Second: Nathaniel Brown*

*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 Nakai, Legislative Advisor  
Budget & Finance Committee