

RESOLUTION OF THE  
NAVAJO NATION COUNCIL

23rd NAVAJO NATION COUNCIL -- Second Year, 2016

AN ACTION

RELATING TO BUDGET AND FINANCE, NAABIK'ÍYÁTI' COMMITTEES AND  
NAVAJO NATION COUNCIL, APPOINTING JIM R. PARRIS AS NAVAJO NATION  
CONTROLLER

BE IT ENACTED:

Section One. Findings

- A. The Navajo Nation President appoints the Navajo Nation Controller at a negotiated salary. 12 N.N.C. § 202(B) (2009).
- B. The Navajo Nation Council approves the appointed Navajo Nation Controller and the appointed Navajo Nation Controller serves at the Navajo Nation Council's pleasure. *Id.*
- C. The Navajo Nation Council gave the Budget and Finance Committee legislative oversight over the Navajo Nation Office of the Controller. 2 N.N.C. § 301(B)(13) *see also* CJA-03-13, 22<sup>nd</sup> Navajo Nation Council (2013).
- D. A proposed resolution requiring final action by the Navajo Nation Council shall be assigned to the Naabik'íyáti' Committee. 2 N.N.C. § 164(A)(9).
- E. The Navajo Nation Council approves the Navajo Nation President's appointment of the Navajo Nation Controller. 12 N.N.C. §202 (B) (2009).
- F. "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." 12 N.N.C. §202 (C) *amended by* CAU-34-11, 22<sup>nd</sup> Navajo Nation Council (2011).

- G. The Navajo Nation Controller's duties, responsibilities and authority are found at 12 N.N.C. § 203. One particular duty of the Navajo Nation Controller is to "exercise supervisory control and direction of all sections and divisions under the Controller." 12 N.N.C. § 203(D) (2009).

**Section Two. Appointment of the Navajo Nation Controller**

The Navajo Nation President appoints Jim R. Parris as the Navajo Nation Controller. Mr. Parris' appointment letter and resume are attached as EXHIBIT A.

**Section Three. Approval of the Navajo Nation Controller**


The Navajo Nation Council approves Jim R. Parris as the Navajo Nation Controller at the negotiated salary.

**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 18 in favor and 1 opposed, this 27<sup>th</sup> day of January 2016.



LoRenzo Bates, Speaker  
Navajo Nation Council

  
Date

Motion: Honorable Mel R. Begay  
Second: Honorable Raymond Smith, Jr.



# THE NAVAJO NATION

RUSSELL BEGAYE  
JONATHAN NEZ



December 1, 2015

Mr. Jim Parris

Re: Appointment as Controller to the Navajo Nation

Dear Mr. Parris:

This serves to appoint you as the Controller to the Navajo Nation. This appointment shall take effect on Tuesday, December 1, 2015 at 8:00 a.m. and is subject to confirmation by the Navajo Nation Council.

Your duties are outlined in the plan of operation for the Office of the Controller. You shall be responsible for the administration and management of the Office of the Controller and the supervision of all personnel. This includes ensuring compliance with all applicable Navajo Nation laws and policies.

Your salary shall be that established in the budget for the position. During this appointment, you will report to the Chief of Staff, President Begaye and Vice President Jonathan Nez. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Russell Begaye".

Russell Begaye, President  
THE NAVAJO NATION

A handwritten signature in blue ink, appearing to read "Jonathan Nez".

Jonathan Nez, Vice President  
THE NAVAJO NATION

JIM R. PARRIS  
CPA, PA



December 1, 2015

President Russell Begaye  
and  
Vice President Jonathan M. Nez  
The Navajo Nation  
P.O. Box 7440  
Window Rock, Arizona 86515

Dear President Begaye and Vice-President Nez:

I received your Offer Letter dated November 30, 2015, in which you offered to appoint me to the position of Controller for the Navajo Nation. I gratefully accept your offer and look forward to serving your Administration.

Sincerely,

Jim R. Parris, CPA

# Jim R. Parris, CPA

**Profile:** Over thirty five years of accounting, auditing and management experience focused on serving Tribal governments, the federal government and practicing public accounting. I am an enrolled member of both the Osage Nation and the Cherokee Nation.

## **Accomplishments:**

- Served as the first Controller for the Osage Nation (1978-1979)
- Was the first Native American CPA hired in the BIA (1985).
- Initiated the first external audits conducted by independent auditors of the Tribal, Individual Indian Monies (IIM), Alaska Native Escrow, and Contributed trust funds held by the Bureau of Indian Affairs (for Fiscal Years 1988-1990).
- Initiated the first magnetic media reporting to the IRS for individual Indian accounts held in trust by the BIA in 1987.
- Hired the first investment professionals in the history of BIA's trust investment program for investing the Tribal and IIM and other trust funds (1991).
- Completely revised and updated the computation and distribution of interest income for all trust accounts held by the BIA (1985-1987).
- Brought in the first Master Trust System for the to account for the trust funds managed by the BIA (i.e.- the SunGuard *OmniTrust* system implemented on April 1, 1995).
- Assisted in drafting the language included in the *American Indian Trust Reform Management Act of 1994*.
- Assisted the *Assiniboine and Sioux Tribes* of Fort Peck, Montana to negotiate a large settlement on their *Indian Monies Proceeds of Labor (IMPL)* trust lawsuit in 1998.
- Served as CFO and Treasurer for the Cherokee Nation (1999-2000).
- Served as Treasurer of the *Native American Finance Officer's Association* (1999-2001).
- Served as Treasurer of the *InterTribal Monitoring Association* (2000-2001).
- Served as a member of the Board for the *Council of Energy Resource Tribes* for the Cherokee Nation (2000-2003);
- Served as Treasurer of the Board of Directors for the *Indian Land Working Group* (2002-2009; and,
- Served as the Cherokee Tribal representative to the *InterTribal Monitoring Association* from 2000 through 2005.
- Since 1999, I have provided litigation support on trust litigation on behalf of over 20 Tribes in Oklahoma, New Mexico, Arizona, California, Wyoming, Oregon, Montana, Washington, South Dakota, Arizona, California and Wisconsin, which have resulted in numerous successful settlements, most recently for a \$545 million settlement on behalf of the Navajo Nation and a \$380 million settlement on behalf of the Osage Nation; and,
- I also provide financial management consulting services to Tribes, including the evaluation of their accounting systems, policies & procedures, evaluation of accounting & budget staff, and cash management programs; and,
- Currently serving as Chairman of the Board of Directors for the Osage, LLC; and,
- Currently serving as a member of the Board of Directors for the Dine Development Corporation (DDC) and as Chairman of the Audit Committee.

## **Experience:**

### **CERTIFIED PUBLIC ACCOUNTANT**

*Jim R. Parris, CPA, Rio Rancho, New Mexico*

2001-present

- Litigation support for Tribal trust litigation in the U.S. Court of Federal Claims and Federal District Court in Washington, D.C.



- Provide financial management consulting services to Tribal governments regarding accounting staff, cash management, accounting systems, policies & procedures, and internal control improvements.
- Provide training on *GASB-34* and other financial management training to Tribal management

#### NATIVE AMERICAN CONSULTANT

*Strategic Wealth Management*, Albuquerque, New Mexico

2000 – 2001

- Consulted and advised Tribal governments on how to improve financial operations
- Provided financial management consulting services to Tribal investment clients
- Provided CPE training to Tribal accounting staff
- Provided litigation support services to Tribal governments

#### SENIOR MANAGER, NATIVE AMERICAN CONSULTING SERVICES

1998 – 2000

*REDW LLP*, Albuquerque, New Mexico

- Managed wage & salary studies for Tribal governments in New Mexico and Oregon
- Supervised and performed agreed upon procedures engagements for Tribal litigation projects
- Reviewed financial operations for Tribal governments in Arizona, Oklahoma, New Mexico and Minnesota
- Acted as interim finance director for a small Tribal government in southern Arizona; also managed daily accounting functions including budgeting and implemented new internal controls and helped develop accounting policies and procedures
- Served as CFO and Treasurer for the second largest Tribe in the country
- Participated in recruiting events and interviewed prospective interns and employees
- Provided litigation support services for Tribes and other entities as needed
- Provided CPE training to accounting staff
- Provided trust funds management consulting services to Tribes in New Mexico and Oklahoma

#### MANAGER, ASSURANCE AND CONSULTING SERVICES

1996 – 1998

*KPMG PEAT MARWICK, LLP* Albuquerque, New Mexico

- Managed multiple audit engagements for Tribal entities in New Mexico and Arizona
- Assisted Tribal governments in reviewing financial operations and making recommendations on actions to be taken to address their needs (in Oklahoma and Oregon)
- Participated in reengineering project for the controller's office in a large municipal government in Texas
- Served as the Director of Native American Services for KPMG's Albuquerque office and coordinated with other audit and consulting offices across the United States for KPMG
- Provided CPE training to accounting staff
- Provided trust funds management consulting services to Tribes in Arizona and New Mexico

#### SOLE PRACTITIONER – PUBLIC ACCOUNTING

1995 – 1996

*Jim R. Parris, CPA.*, Albuquerque, New Mexico

- Provided trust funds management consulting services to Tribes in Arizona and Oklahoma
- Reviewed financial operations for a medium sized Tribe in North Dakota
- Participated in an agreed upon procedures engagement for the Department of the Interior, Washington, D.C.

DIRECTOR, OFFICE OF TRUST FUNDS MANAGEMENT

1991 – 1995

*U.S. Department of the Interior, Bureau of Indian Affairs, Albuquerque, New Mexico*

- Responsible for all aspects of the BIA's trust funds management program (i.e.- accounting, investment and reporting) for \$2.3 billion in cash and investments held in trust on behalf of 2000+ Tribal accounts (for 300+ Tribes), 300,000+ individual Indian accounts and Alaska Native Escrow accounts held in trust by the Department of the Interior
- Responsible for managing a local staff in Albuquerque of 120 positions and for the coordination of over 150 field office staff involved in the trust funds management program at over 85 Agency and 12 Area Office locations nationwide
- Managed an annual budget of over \$20 million
- Responsible for the planning, design and implementation of policy, processing and computer systems and systems improvements Bureau-wide related to trust activity
- Responsible for oversight and direction of all audit and reconciliation activities related to the trust funds
- Testified in numerous congressional briefings and hearings and met with our Tribal customers nationwide on a variety of trust related issues

CHIEF, BRANCH OF TRUST FUND ACCOUNTING

1985 – 1991

*U.S. Department of the Interior, Bureau of Indian Affairs, Albuquerque, New Mexico*

- Responsible for the trust funds accounting operations for all Tribal, IIM and Alaska Native Escrow Accounts nationwide
- Supervised a staff of 10
- Coordinated the trust accounting policies and procedures for all 85 Agency and 12 Area Office staff

TRIBAL AUDITOR

1983 – 1984

*Osage Tribe of Oklahoma, Pawhuska, Oklahoma*

- Responsible for the reconciliation for the Tribal and individual Indian trust funds accounts maintained by the BIA (the Agency had no one reconciling the accounts)
- Performed review of oil and gas lease operations at the Osage Agency on behalf of the Tribe
- Drafted reports to the Tribe and to the BIA on trust accounting discrepancies
- Assisted in the research of Tribal trust accounting documents at the GSA Records Storage Center site at Suiteland, Maryland

ACCOUNTING MANAGER

1981 – 1982

*Mertz, Inc., Ponca City, Oklahoma*

- Responsible for managing the accounting operations at a small manufacturing plant that had over 50% of the world market in vibroseis equipment
- Managed a staff of 8 accountants
- Initiated foreign letters of credit
- Responsible for assuring compliance with federal contract reporting requirements on Defense Department contracts

PARTNER

1980 – 1981

*Lowrey, Eubank, Coates & Parris, CPA's., Ponca City, Oklahoma*

- Responsible for audit, tax return preparation (individual, corporate, fiduciary, and partnership returns), MAS and write-up services provided to a variety of clients in banking, municipal, various small business companies, and farm and ranch operations in the northern Oklahoma area

## CONTROLLER

1978 – 1989

*Osage Tribe of Oklahoma, Pawhuska, Oklahoma*

- Responsible for managing the accounting operations for all federal grants and contracts
- Prepared indirect cost proposals
- Prepared grant and contract proposals
- Calculated and assisted in the monitoring of the distribution of headright income to the Osage headright holders

### **Associations:**

- *American Institute of Certified Public Accountant*
- *New Mexico State Society of Certified Public Accountants*
- CPA with Permit to Practice Public Accounting in State of New Mexico
- Associate Member – *American Institute of Certified Fraud Examiners*

### **Education:**

BACHELOR OF SCIENCE DEGREE (Business Administration – Accounting)  
*Oklahoma State University*

1977



**NAVAJO NATION**

RCS# 374

Winter Session

1/27/2016  
03:10:16 PM

Amd# to Amd#

Legislation No. 0011-16

PASSED

MOT Begay, M

Appointing Jim R. Parris

SEC Smith

as Navajo Nation Controller

**Yea : 18**

**Nay : 1**

**Not Voting : 5**

**Yea : 18**

Begay, K  
Begay, M  
BeGaye, N  
Chee  
Crotty

Damon  
Daniels  
Filfred  
Hale  
Jack

Perry  
Phelps  
Slim  
Smith

Tso  
Tsosie  
Witherspoon  
Yazzie

**Nay : 1**

Shepherd

**Not Voting : 5**

Bates  
Begay, NM

Bennett

Brown

Pete