

SUMMARY OF PROPOSED LEGISLATION

Tracking No. 0269-23

DATE: December 13, 2023

RE: AN ACTION RELATING TO THE RESOURCES & DEVELOPMENT AND BUDGET & FINANCE COMMITTEES; ACCEPTING “A 2nd FOLLOW-UP REVIEW OF THE OLJATO CHAPTER CORRECTIVE ACTION PLAN IMPLEMENTATION” AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILING TO SUFFICIENTLY IMPLEMENT ITS CORRECTIVE ACTION PLAN

Purpose of this Legislation:

to accept the Auditor General’s second review of the Oljato Chapter’s implementation of its approved Corrective Action Plan, and to impose sanctions upon the Chapter for its failure to implement its Corrective Action Plan.

OLC No. 23-316-1

5-DAY BILL HOLD PERIOD 252 PM 12/19/23
Website Posting Time/Date 12-24-23
Posting End Date: 12-25-23
Eligible for Action: 12-25-23

Resources & Development Committee
Thence
Budget & Finance Committee

PROPOSED STANDING COMMITTEE RESOLUTION
25th NAVAJO NATION COUNCIL - First Year, 2023

Introduced by:



(Prime Sponsor)

Tracking No. 0269-23

AN ACTION

**RELATING TO THE RESOURCES & DEVELOPMENT AND BUDGET
& FINANCE COMMITTEES; ACCEPTING "A 2nd FOLLOW-UP REVIEW
OF THE OLJATO CHAPTER CORRECTIVE ACTION PLAN IMPLEMENTATION"
AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILING
TO SUFFICIENTLY IMPLEMENT ITS CORRECTIVE ACTION PLAN**

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Resources & Development Committee of the Navajo Nation Council serves as the oversight committee for all 110 Chapters of the Navajo Nation. 2 N.N.C. §501(C)(1).
- B. The Navajo Nation's Auditor General has the responsibility to conduct financial audits and reviews of the financial records of the Chapters. 12 N.N.C. §2(A)(1).
- C. The Budget & Finance Committee of the Navajo Nation Council gives final approval of audit reports issued by the Auditor General, and also approves corrective action plans for Chapters that have been audited and found to be out of compliance with financial controls under applicable Navajo Nation laws, regulations, and polices. 12 N.N.C. §7(D).
- D. The Budget & Finance Committee also receives post-audit follow-up reports from the Auditor General, regarding Chapter responses to audit findings and their implementation of correction actions plans designed to correct such findings. 12 N.N.C §6(B) and §7(H).

- 1 E. The Budget & Finance Committee is authorized to make a final determination on what
2 sanctions, if any, should be imposed upon a Chapter for its failure to adequately implement
3 an approved corrective action plan. 12 N.N.C. §9(B)-(C).
- 4 F. Twelve months after the issuance of an audit report on a Chapter's financial deficiencies, the
5 Auditor General conducts a follow-up review to determine if the Chapter has adequately
6 implemented its approved corrective action plan. 12 N.N.C. §7(G).
- 7 G. Regarding the Chapter's response to the audit report and its implementation of the corrective
8 action plan, Title 12 continues: "[a]s part of the follow-up report, the Auditor General shall
9 recommend action to be taken by the Budget and Finance Committee and present the report
10 to the standing committee or committees having oversight responsibility for the audited
11 program." 12 N.N.C. §7(G).
- 12 H. "Based on the follow-up review and any recommendations made by the standing committee
13 having oversight responsibility for the audited program, the Budget and Finance Committee
14 will determine what actions should be taken." 12 N.N.C. §7(I).
- 15 I. If a Chapter fails to comply with the measures set forth in the approved corrective action
16 plan, sanctions may be imposed upon the Chapter pursuant to 12 N.N.C. §9(B)-(C), upon the
17 Auditor General's recommendation under 12 N.N.C. §7(G).
- 18

19 **SECTION TWO. FINDINGS**

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

1 D. The Auditor General performed a second follow-up review to determine if the approved
2 Corrective Action Plan has been satisfactorily implemented by the Oljato Chapter. The
3 Auditor General has reported on the accomplishments of the Oljato Chapter in "A 2nd Follow-
4 Up Review of the Oljato Chapter Corrective Action Plan Implementation." Report No. 23-
5 08, dated March 2023, attached hereto as **EXHIBIT 3**.

6 E. The Auditor General has found that, of the sixteen (16) corrective measures to be undertaken
7 by the Chapter, only eleven (11) of the concerns were implemented, which leaves five (5) of
8 the audit findings unresolved. Thus, the Chapter has failed to adequately implement the
9 Corrective Action Plan.

10 F. As a result of the unresolved findings, the Auditor General now recommends that sanctions
11 be imposed upon the Oljato Chapter in accordance with 12 N.N.C. §9(B).

12 G. As provided for in 12 N.N.C. §9(B)-(C), the Budget & Finance Committee has final authority
13 that makes the determination regarding appropriate sanctions to be imposed upon the Chapter
14 for failure to comply with its approved Corrective Action Plan.

15
16 **SECTION THREE. ACCEPTANCE OF AUDITOR GENERAL'S REPORT AND**
17 **RECOMMENDATION FOR IMPOSITION OF SANCTIONS**

18 A. The Navajo Nation hereby accepts the Auditor General's Report: "A 2nd Follow-Up Review
19 of the Oljato Chapter Corrective Action Plan Implementation" (Report No. 23-08, dated
20 March 2023), attached as **EXHIBIT 3**.

21 B. The Navajo Nation hereby accepts the Auditor General's recommendation regarding
22 appropriate sanctions to be imposed upon the Chapter.

23 C. As authorized by 12 N.N.C. §9(B), the Controller shall immediately withhold ten percent
24 (10%) of all monies payable to the Oljato Chapter from any governmental fund of the Navajo
25 Nation, as defined at 12 N.N.C. §810(S).

26 D. As provided for in 12 N.N.C. §9(B), this withholding of funds shall continue unless and until
27 the Oljato Chapter demonstrates to the Auditor General that the remaining five (5) corrective
28 measures included in the approved Corrective Action Plan for the Oljato Chapter have been
29 satisfactorily implemented.

30 E. As soon as the Oljato Chapter demonstrates proof of adequate compliance with the provisions

1 of the Corrective Action Plan, the Auditor General shall immediately report such compliance
2 to the Controller who shall then release all withheld funds back to the Chapter, in accordance
3 with 12 N.N.C. §9(B)-(C).
4

5 **SECTION FOUR. SAVING CLAUSE**

6 If any provision of this Action is determined invalid by the Supreme Court of the Navajo Nation,
7 or by any District Court of the Navajo Nation without appeal to the Navajo Nation Supreme
8 Court, the remainder of this Action shall be the law of the Navajo Nation.
9

10 **SECTION FIVE. EFFECTIVE DATE**

11 This legislation and the sanctions provided for herein shall become effective pursuant to 2
12 N.N.C. §221(C) and 12 N.N.C. §9(B)-(C).
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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

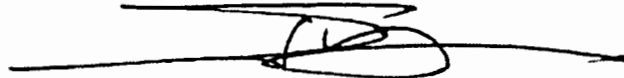
- A. The Auditor General submitted an Audit Report for the Special Review of Oljato Chapter, in accordance with 12 N.N.C. § 7(D). The Report, "A Special Review of Oljato Chapter," No. 19-23, dated July, 2019, is attached as **Exhibit A**.
- B. The Report lists two (2) findings and recommendations for 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.

A handwritten signature in black ink, appearing to read 'J. Henio', is written over a horizontal line.

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
Marcale 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/DCO
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 administered 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
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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 off 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 Adakal, Oljato Chapter President



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

Page 1

FINDING 1: Travel requests and expense reimbursement are not properly approved.		
Issue	Corrective Action	Responsible Party(ies)
<p>Travel requests, travel reimbursement documents were not approved and travel expenditure supporting documents were not on file.</p>	1. (a) Accounts Maintenance Specialist will prepare the travel authorization and calculate the estimate travel cost for all travelers.	Accounts Maintenance Specialist (AMIS)
	(b) Community Services Coordinator will prepare the travel authorization and calculate the estimate travel cost for the Accounts Maintenance Specialist.	Community Services Coordinator
	2. (a) Community Services Coordinator will review and approve the travel authorization packet prior to travel for all travelers.	Community Services Coordinator
	(b) Chapter Secretary/Treasurer-Direct Local Supervisor will review and approve the travel authorization packet prior to travel for the Community Service Coordinator.	Secretary/Treasurer-Direct Local Supervisor
	3. (a) Community Services Coordinator will approve travel advance (if any) not to exceed 80% of the total estimated travel cost for all travelers.	Community Services Coordinator
	(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.	Secretary/Treasurer-Direct Local Supervisor
	4. Check signers should verify travel advances approval on the travel authorization prior to signing travel advance checks.	Community Service Coordinator
	5. (a) Community Service Coordinator will verify travelers completed their own travel expense report and other reports (i.e. trip report, mileage report, etc.)	Secretary/Treasurer-Direct Local Supervisor
	(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
	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
	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. If travel advance is authorized, approved, and disbursed at 80%.	Community Service Coordinator
	(a) Community Services Coordinator will approve travel reimbursement (if any) not to exceed 20% of the total estimate travel cost for all travelers.	Community Service Coordinator
	(b) Secretary/Treasurer will approve travel reimbursement (if any) not to exceed 20% of the total estimate travel cost for the Community Services Coordinator.	Secretary/Treasurer

	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	Community Service Coordinator Accounts Maintenance Specialist	8/30/2019
	10. Check signer should verify all supporting documents and approvals are in place prior to signing reimbursement checks	Community Service Coordinator Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	11. The Chapter will adhere to the established travel rates (Meals, Lodging and POV mileage) available through the Office of the Controller website	Community Services Coordinator, Accounts Maintenance Specialist, Ojito Chapter President, Vice President, Secretary/Treasurer	8/30/2019
	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	Accounts Maintenance Specialist	8/30/2019
	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	Community Service Coordinator	8/30/2019

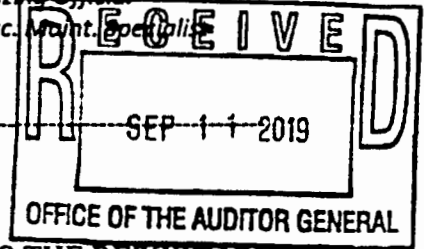
FINDING II: Controls over chapter property need improvement to ensure property is adequately identified and well documented.

Issue	Corrective Action	Responsible Party(ies)	Timeline
The chapter property inventory is incomplete and property items are missing identification tags.	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	Accounts Maintenance Specialist Community Services Coordinator Chapter Vice President	8/30/2019
	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		



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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

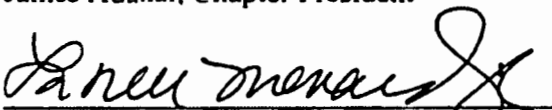
CERTIFICATION

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

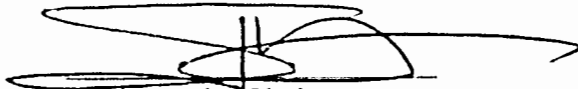
Second: Jimmy Yellowhair

Vote: 4-0, Chairman not voting

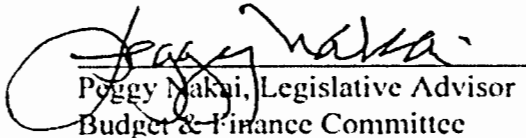
Vote Tally:

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

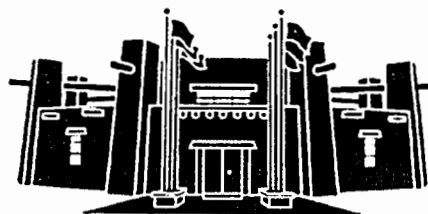
Absent: Raymond Smith, Jr.



Jamie Henio, Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee



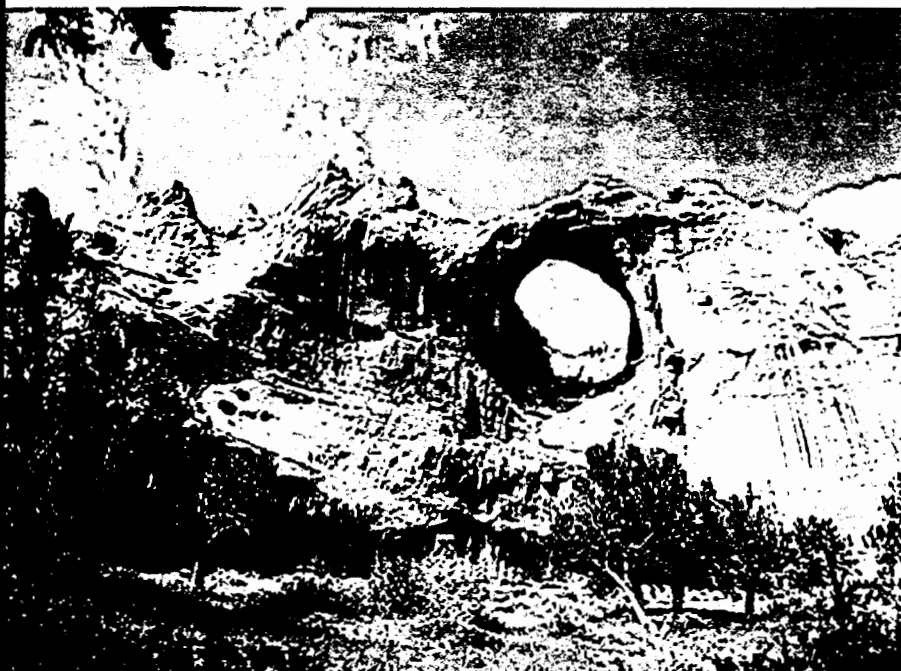
OFFICE OF THE AUDITOR GENERAL

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
Oljato 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	<i>Audit Issue Resolved?</i>	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>	



OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

A 2nd Follow-Up Review of the Oljato Chapter Corrective Action Plan Implementation

Report No. 23-08
March 2023

Performed by:
Karen Briscoe, Principal Auditor
Shawna Yellowhair, Associate Auditor



March 31, 2023

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. 23-08, a 2nd 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 Oljato Chapter and issued audit report no. 19-23. A corrective action plan was developed by the Oljato Chapter in response to the audit. 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.

In 2021, a follow up-review determined the Chapter did not fully implement the CAP because of 16 corrective measures, the Chapter did not implement 14 (88%) corrective measures. The Office of the Auditor General recommended sanctions be imposed on the Oljato Chapter and officials in accordance with 12 N.N.C. Section 9 (B) and (C). However, on September 21, 2021, the Budget and Finance Committee tabled the legislation and no further action has been taken since then.

OBJECTIVE AND SCOPE

The objective of the 2nd follow-up review is to determine whether the Oljato Chapter fully implemented its corrective action plan based on a six-month review period of July 1, 2022 to December 31, 2022. The scope may have been expanded prior to July 2022 if no transactions/activities were found to verify the implementation of applicable corrective measures.

SUMMARY

Of the 16 corrective measures, the Oljato Chapter implemented 11 (69%) corrective measures, leaving 5 (31%) not fully implemented. See Exhibit A for the details of our review results.

CONCLUSION

Although more corrective measures were implemented as of the 2nd follow-up review, one of two audit findings remain unresolved and the risks associated with this finding remains significant. Since September 2021, the Chapter had approximately 18 months to fully implement the CAP with the assistance of the Administrative Service Center. Therefore, the Chapter had ample opportunity to address this important matter.

Section 9 of our plan of operation grants the Auditor General the authority to recommend sanctions upon a Chapter who did not fully implement its corrective action plan. Therefore, the Auditor General will revise its initial recommendation for sanction to impose only Section 9 (B) which will cause ten percent (10%) of monies payable from any government fund to be withheld until the CAP is implemented. The Auditor General also recommends the Administrative Service Center provide the necessary guidance and technical assistance to help the Oljato Chapter achieve this important goal.

Ltr. to Willis Begay
Page 2

To minimize the impact of the sanction, the Oljato Chapter is advised to resolve the remaining audit finding in a timely manner. We thank the Oljato Chapter administration and officials for assisting in this 2nd follow-up review.

Sincerely,



Helen Brown, CFE, Principal Auditor
Delegated Auditor General

xc: Jean Holiday, Vice President
Marietta Bedonle, Secretary/Treasurer
Carl Holiday, Community Services Coordinator
Herman Daniels, Jr., Council Delegate
OLJATO CHAPTER
Sonlatsa Jim, Department Manager II
Calvin Tsosie, Senior Program & Projects Specialist
ADMINISTRATIVE SERVICE CENTER/DCD
Chrono

REVIEW RESULTS
Oljato Chapter Corrective Action Plan Implementation
Review Period: 7/1/22 – 12/31/22

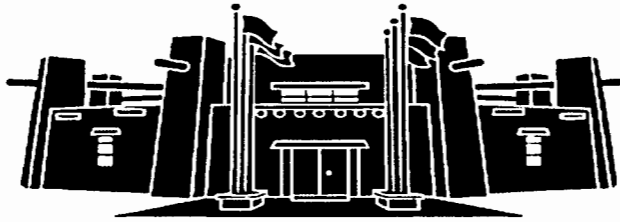
Audit Issues	Total # of Corrective Measures	# of Corrective Measures Implemented	# of Corrective Measures Not Implemented	Audit Issue Resolved?	Review Details
1. Travel requests and expense reimbursement are not properly approved.	13	11	2	Yes	Attachment A
2. Controls over Chapter property need improvement to ensure property is adequately identified and well documented.	3	0	3	No	Attachment B
TOTAL:	16	11	5	1 - Yes 1 - 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>◇ 2023 STATUS</p>	<p>Travel requests and expense reimbursements are not properly approved. RESOLVED</p>
<p>For our review purposes, we identified 25 travel expenditures totaling \$7,763 and selected 11 for further examination. The following minor discrepancies were noted for six travel expenditures totaling \$1,494:</p> <ol style="list-style-type: none"> 1. One Travel Authorization Form was not dated by the approver and it could not be determined if travel was approved prior to departure. 2. One trip report was not approved by the supervisor, however other support documents including the mileage report and expense report were approved by the supervisor. 3. One travel expense included a mileage overpayment to the traveler by \$44. 4. Four fund approval forms (FAF) were missing signatures. The Acting Community Services Coordinator (CSC) approved two Travel Authorization Forms for travel advances but did not to sign the FAF prior to checks being signed. The Secretary/Treasurer did not co-sign one FAF prior to signing a travel advance check. The President did not co-sign one FAF prior to signing the reimbursement check. <p>In addition, the following was noted in the review of travel documents:</p> <ol style="list-style-type: none"> 1. The chapter implemented an internal Request for Travel Authorization form used by travelers to request for travel prior to the preparation of the Travel Authorization Form. However, there was no consistency in the use of the form. Three travel packets did not have a Request for Travel Authorization form and one form was not approved. Considering the form contains the same information as a Travel Authorization form the chapter should eliminate the use of the form to avoid duplication in the process. 2. Two expense reports show the Accounts Maintenance Specialist (AMS) reconciled her own reimbursement. In the absence of a CSC, the Administrative Service Center should reconcile for the AMS. <p>Overall, the Chapter has made improvements with their travel request and reimbursement processes. In prior audit reports, it was reported that travel authorization forms were incomplete and not approved prior to travel, reimbursements were missing required documentation and signatures, and every step of the travel process was performed by the CSC including the preparation and approval of travel documents on behalf of travelers. However, with the improvements made, the audit issue is deemed reasonably resolve. Nonetheless, the Chapter should address the above issues to ensure consistent implementation of the travel policies.</p>	


<p>◇ 2023 STATUS</p>	<p>Controls over Chapter property need improvement to ensure property is adequately identified and well documented. NOT RESOLVED</p>
<p>Controls over property still need further improvement. Based on our review of property inventory records and onsite visit to the Chapter, the following was noted:</p> <ol style="list-style-type: none"> 1. The last physical count of inventory was completed by the current CSC in December 2022. 2. The Chapter administration uses the Navajo Nation Risk Management Department insurance forms to document Chapter property inventory. However, significant details such as the make, model, year, VIN number, and license plate number for heavy machinery/equipment were missing on these forms. There were also no acquisition dates identified for most property items. Incomplete information would make it difficult to identify and value any property that is damaged or stolen for insurance purposes. 3. The inventory was missing property tag numbers for buildings and heavy machinery/equipment which could hinder the Chapter from identifying chapter property. 4. The inventory contains both Navajo Nation and Chapter-generated property numbers which was confirmed by physical verification of property. However, the Navajo Nation property tag numbers were identical which made it difficult to distinguish the property. The Chapter is advised to proceed with their property tags provided the numbers are in sequential order. 5. The value for Chapter buildings and heavy machinery/equipment was not provided and therefore unknown. Without this information, the Chapter is potentially undervaluing its assets and not securing sufficient insurance coverage. 6. The AMS estimated property values due to missing documentation. Most property was at the Chapter prior to the current staff being hired. The AMS took the initiative and used her judgment to value property but the method used to determine these values was not documented. Further, the estimated values were not approved by the CSC or Chapter officials. With no justifiable support, the Chapter cannot obtain adequate insurance coverage. 7. The same property items were recorded twice on the inventory which could cause the Chapter to unnecessarily pay more for insurance coverage than what is actually needed. 8. The condition of property is not clearly documented. The Chapter explained their plans to dispose of some old and inoperable property but these items could not be readily determined based on the current inventory. Any disposal plans at this time would be lacking proper documented support. 9. The location of property is not clearly documented. Two of 10 property items (chainsaw and HP notebook) selected for physical verification of property tags could not be located during our site visit. However, the other eight property items were tagged. The Chapter indicated the items were relocated since the last physical count was performed and their current location was unknown as of our site visit. <p>Although the current staff has taken some initiative to complete the Chapter property inventory, overall property controls need further improvement. Property, specifically fixed assets, help determine the Chapter's overall financial position with regards to valuing assets. Therefore, asset accountability is very important. As of the end of fieldwork, the chapter staff had begun to work on updating the inventory with complete information and is seeking a vendor to appraise their buildings.</p>	

The Chapter administration will need ongoing assistance from the Administrative Service Center to ensure the Chapter property is complete and accurate. Therefore, the Administrative Service Center should assist the Chapter to address the discrepancies and ensure the corrective measures are fully implemented.



MEMORANDUM

To : Hon. Herman Daniels, Member
Law & Order Committee
25th Navajo Nation Council

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

Date: December 13, 2023

Subject: **AN ACTION RELATING TO THE RESOURCES & DEVELOPMENT AND
BUDGET & FINANCE COMMITTEES; ACCEPTING "A 2nd FOLLOW-UP
REVIEW OF THE OLJATO CHAPTER CORRECTIVE ACTION PLAN
IMPLEMENTATION" AND IMPOSING SANCTIONS UPON THE OLJATO
CHAPTER FOR FAILING TO SUFFICIENTLY IMPLEMENT ITS CORRECTIVE
ACTION PLAN**

Pursuant to your request, the Office of Legislative Counsel has prepared the above-described proposed legislation. OLC finds this draft to be legally sufficient, but as with any action of the Council, it can always be challenged under applicable laws.

The Speaker will assign this legislation to the appropriate committees, in accordance with her power under Title 2 of the Navajo Nation Code.

Please review this legislation and all of its exhibits, to make sure that everything is satisfactory, and contact me immediately if any edits are needed, or if you have any questions or other concerns. I can be reached at phone no. (928)871-7166 or by email at: LuraleneTapahe@navajo-nsn.gov

Thank you for your patience.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0269-23_

SPONSOR: Herman M. Daniels, Jr

TITLE: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting "A 2nd Follow-Up Review of the Oljato Chapter Corrective Action Plan Implementation" and Imposing Sanctions Upon the Oljato Chapter for Failing to Sufficiently Implement its Corrective Action Plan

Date posted: December 19, 2023 2:52 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

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.: 0269-23

SPONSOR: Honorable Herman M. Daniels, Jr

TITLE: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting “A 2nd Follow-Up Review of the Oljato Chapter Corrective Action Plan Implementation” and Imposing Sanctions Upon the Oljato Chapter for Failing to Sufficiently Implement its Corrective Action Plan

Posted: December 19, 2023 at 02:52 PM

5 DAY Comment Period Ended: December 24, 2023

Digital Comments received:

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



**Legislative Secretary II
Office of Legislative Services**

December 27, 2023 8:20 AM

Date/Time

**RESOURCES AND DEVELOPMENT COMMITTEE
25th NAVAJO NATION COUNCIL**

SECOND YEAR 2024

COMMITTEE REPORT

Madam Speaker,

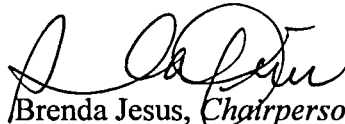
The **RESOURCES AND DEVELOPMENT COMMITTEE** to whom has been assigned:

LEGISLATION #0269-23: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING “A 2ND FOLLOW-UP REVIEW OF THE OIJATO CHAPTER CORRECTIVE ACTION PLAN IMPLEMENTATION” AND IMPOSING SANCTIONS UPON THE OIJATO CHAPTER FOR FAILING TO SUFFICIENTLY IMPLEMENT ITS CORRECTIVE ACTION PLAN. Sponsor: Honorable Herman M. Daniels, Jr.

Has had it under consideration and reports a **DO NOT PASS** with no amendments.

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

Respectfully submitted,



Brenda Jesus, *Chairperson*
Resources and Development Committee of
the 25th Navajo Nation Council

Date: January 17, 2024 – Regular Meeting (Mentmore, New Mexico)

Location: Navajo Division of Transportation – #16 Old Coalmine Road, Naat’áanii Board
Room – Mentmore, New Mexico 87319

Main Motion:

M: Shawna Ann Claw

S: Casey Allen Johnson

V: 2-3-1 (CNV)

In Favor: Casey Allen Johnson; Shawna Ann Claw;

Opposition: Rickie Nez; Danny Simpson; Otto Tso

Excused: None

Not Voting: Brenda Jesus, *Chairperson*

(NOTE: VOTE TALLY attached hereto)

**RESOURCES AND DEVELOPMENT COMMITTEE
25th NAVAJO NATION COUNCIL**

SECOND YEAR 2024


**ROLL CALL
VOTE TALLY SHEET**

LEGISLATION #0269-23: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING “A 2ND FOLLOW-UP REVIEW OF THE OLJATO CHAPTER CORRECTIVE ACTION PLAN IMPLEMENTATION” AND IMPOSING SANCTIONS UPON THE OLJATO CHAPTER FOR FAILING TO SUFFICIENTLY IMPLEMENT ITS CORRECTIVE ACTION PLAN. *Sponsor: Honorable Herman M. Daniels, Jr.*

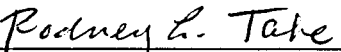
Date: January 17, 2024 – Regular Meeting (Mentmore, New Mexico)
Location: Navajo Division of Transportation – #16 Old Coalmine Road, Naat’áanii Board Room – Mentmore, New Mexico 87319

Main Motion:

M: Shawna Ann Claw **S:** Casey Allen Johnson **V:** 2-3-1 (CNV)
In Favor: Casey Allen Johnson; Shawna Ann Claw;
Opposition: Rickie Nez; Danny Simpson; Otto Tso
Excused: None
Not Voting: Brenda Jesus, *Chairperson*



Honorable Brenda Jesus, *Chairperson*
Resources and Development Committee



Rodney L. Tahe, *Legislative Advisor*
Office of Legislative Services

25th NAVAJO NATION COUNCIL

Second Year 2024

Ms. Speaker:

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

NAVAJO LEGISLATIVE BILL # 269-23:

An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting "A 2nd follow-up Review of the Oljato Chapter Corrective Action Plan Implementation" and Imposing Sanctions upon the Oljato Chapter for Failing to Sufficiently Implement its Corrective Action Plan

Sponsor: Herman Daniels, Jr., Council Delegate

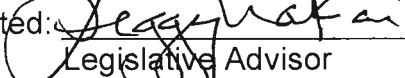
has had it under consideration and reports the same with the recommendation that It **Table** without amendment.

[January 17, 2024 agenda item; main motion held by Shaandiin Parrish Seconded by Carl R. Slater; Tabling motion made by Carl R. Slater Seconded by Shaandiin Parrish Vote: 3-0 Yeas: Carl R. Slater, Shaandiin Parrish, Amber K. Crotty; Tabled no more than 120 days to allow the Chapter to complete its corrective action plan]

Respectfully submitted,


Seth A. Damon, Pro Tem Chairman

Adopted: _____
Legislative Advisor

Not Adopted: 
Legislative Advisor

January 17, 2024

The vote was__ in favor _ opposed yeas: nays:

Main Motion: Shaandiin Parrish

Second: Carl R. Slater

BUDGET AND FINANCE COMMITTEE
January 17, 2024
Special Meeting

VOTE TALLY SHEET:

Legislation No. 0269-23: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting "A 2nd follow-up Review of the Oljato Chapter Corrective Action Plan Implementation" and Imposing Sanctions upon the Oljato Chapter for Failing to Sufficiently Implement its Corrective Action Plan

Sponsor: Herman Daniels, Jr., Council Delegate

Motion: Shaandiin Parrish

Second: Carl R. Slater

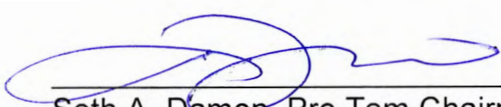
Vote: 0-0, Chairperson not votin

[January 17, 2024 agenda item; main motion held by Shaandiin Parrish Seconded by Carl R. Slater; Tabling motion made by Carl R. Slater Seconded by Shaandiin Parrish Vote: 3-0 Yeas: Carl R. Slater, Shaandiin Parrish, Amber K. Crotty; Tabled no more than 120 days to allow the Chapter to complete its corrective action plan]

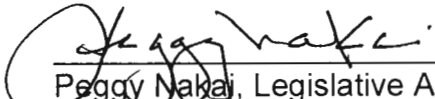
Final Vote Tally:

Lomardo Aseret		
Norman M. Begay		
Amber K. Crotty		
Seth A. Damon		
Shaandiin Parrish		
Carl R. Slater		

Absent:



Seth A. Damon, Pro Tem Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee