**LEGISLATIVE SUMMARY SHEET**
**Tracking No.** 0255-18

**DATE:** July 2, 2018

**TITLE OF RESOLUTION:** AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL, TO BE INCLUDED IN THE NAVAJO NATION COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019

**PURPOSE:** This legislation will approve and recommend the FY 2019 budget for the Office of the Auditor General

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

5-DAY BILL HOLD PERIOD: 1 day
Website Posting Time/Date: 12:05pm 7/12/18
Posting End Date: 7/17/2018
Eligible for Action: 7/18/2018

PROPOSED STANDING COMMITTEE RESOLUTION

**23rd NAVAJO NATION COUNCIL – Fourth Year, 2018**

INTRODUCED BY

(Prime Sponsor)

TRACKING NO. 0255-18

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL, TO BE INCLUDED IN THE NAVAJO NATION COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019

BE IT ENACTED:

**SECTION ONE. AUTHORITY**

A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council. 2 N.N.C. § 300(A).

B. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. 12 N.N.C. § 840 (A).

C. The Budget and Finance Committee has oversight of the Insurance Services Department and the Insurance Commission. 2 NNC § 301(B)(13).

**SECTION TWO. FINDINGS**

A. The Budget and Finance Committee held a budget hearing and took budget testimony regarding the Office of the Auditor General Fiscal Year 2019 Budget. 12 N.N.C. § 840 (A).

B. The Budget and Finance Committee recommends a fiscal year budget for the Office of the Auditor General. 12 N.N.C. § 840 (A).

**SECTION THREE. APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR OFFICE OF THE AUDITOR GENERAL**

A. The Budget and Finance Committee hereby recommends the proposed Navajo Nation Fiscal Year 2019 Budget for the Office of the Auditor General, as provided on the Fund Type Budget Summary, attached as **Exhibit A**.

B. The Budget and Finance Committee requests the changes to the Budget, as set forth in the General Fund Comparative Summary **Exhibit B**, Recommended Changes to the General Fund Budget, **Exhibit C**, Recommended Conditions of Appropriation and Legislative Concerns, **Exhibit D**, and Recommended Unmet Needs, **Exhibit E**, be incorporated into the Navajo Nation Comprehensive Budget.

Fiscal Year 2019

# The Navajo Nation
## Fund Type Budget Summary

EXHIBIT A

| Business Unit Number | Program | FY 2018 General Fund Budget | Fiscal Year 2019 Navajo Nation Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Proposed General Fund Budget | Indirect Cost Fund | External Funds Cash Match | Proprietary Fund | Fiduciary Fund | Special Revenue Fund - Internal | Special Revenue Fund - External | Total |
| 101024 | Office of the Auditor General | $ 1,529,606 | $ 1,569,376 | $ 29,377 | | | | | | $ 1,598,753 |
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| | Total | $ 1,529,606 | $ 1,569,376 | $ 29,377 | $ - | $ - | $ - | $ - | $ - | $ 1,598,753 |

Fiscal Year 2019

# The Navajo Nation
## General Fund Comparative Summary

EXHIBIT B

Branch: Legislative Branch

Division: Office of the Auditor General

| (A) Business Unit Number | (B) Program Title | (C) Branch Chief's Proposed FY 2019 General Fund Budget | (D) Oversight Committee's Recommended FY 2019 General Fund Budget | (E) Plus or minus $ difference (Column D minus C) |
|---|---|---|---|---|
| 101024 | Office of the Auditor General | $ 1,569,376 | $ 1,569,376 | 0 |
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| | TOTAL: | $ 1,569,376 | $ 1,569,376 | 0 |

Fiscal Year 2019

# The Navajo Nation
## Recommended Changes to the General Fund Budget

EXHIBIT C

Branch: Legislative Branch

Division: Office of the Auditor General

| Business Unit Number | Program Title | Explanation of Recommended Changes to the Fiscal Year 2019 General Fund Budget (Increase or Decrease $ Amount) |
|---|---|---|
| 101024 | Office of the Auditor General | |

Fiscal Year 2019

# The Navajo Nation
## Recommended Conditions of Appropriations and Legislative Concerns

EXHIBIT D

**Branch:** Legislative Branch

**Division:** Office of the Auditor General

| Business Unit Number | Program Title | Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC) |
|---|---|---|
| 101024 | Office of the Auditor General | |

Fiscal Year 2019

# The Navajo Nation
## Recommended Unmet Needs Budgets

EXHIBIT E

Branch: Legislative Branch

Division: Office of the Auditor General

| (A) Business Unit Number | (B) Program Title | (C) Amount of Unmet Need | (D) Explanation of Recommended UNMET NEEDS to the FY 2019 General Fund Budget |
|---|---|---|---|
| 101024 | Office of the Auditor General | $ 617,841 | Hire 10 additional auditors to do surpise audit of all 110 chapters |
| | TOTAL: | $ 617,841 | |

*Office of Legislative Counsel*
*Telephone: (928) 871-7166*
*Fax # (928) 871-7576*

*Honorable LoRenzo Bates*
*Speaker*
*23rd Navajo Nation Council*

# MEMORANDUM

**TO:** Hon. Seth Damon
23rd Navajo Nation Council

**FROM:** _____
Levon B. Henry, Chief Legislative Counsel
Office of Legislative Counsel

**DATE:** July 2, 2018

**SUBJECT:** AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL, TO BE INCLUDED IN THE NAVAJO NATION COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019

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

The Office of Legislative Counsel confirms the appropriate review based on the standing committee's authority outlined in 2 N.N.C. § 300. Nevertheless, "the Speaker of the Navajo Nation Council shall introduce [the proposed resolution] into the legislative process by assigning it to the respective oversight committee(s) of the Navajo Nation Council having authority over the matters for proper consideration." 2 N.N.C. § 164(A)(5).

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

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

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

**LEGISLATION NO: _0255-18_____ SPONSOR: Seth Damon/Tom Chee**

**TITLE: An Action Relating to the Budget and Finance Committee; Approving and Recommending the Proposed Fiscal Year 2019 Budget from the Office of the Auditor General, to be included in the Navajo Nation Comprehensive Budget for Fiscal Year 2019**

***Date posted*: July 12, 2018 at 12:05pm**

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

**Written comments may be mailed to:**

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

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

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

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

**LEGISLATION NO.:** **0255-18**

**SPONSOR:** **Honorable Seth Damon**

**TITLE:** **An Action Relating to the Budget and Finance Committee; Approving and Recommending the Proposed Fiscal Year 2019 Budget from the Office of the Auditor General, to be included in the Navajo Nation Comprehensive Budget for Fiscal Year 2019**

**Posted:** **July 12, 2018 at 12:05pm**

**5 DAY Comment Period Ended:** **July 17, 2018**

**Digital Comments received:**

| | |
|---|---|
| **Comments Supporting** | ***None*** |
| **Comments Opposing** | ***None*** |
| **Inconclusive Comments** | ***None*** |

**Legislative Secretary II**
**Office of Legislative Services**

7/18/2018 8:26am
**Date/Time**