

**LEGISLATIVE SUMMARY SHEET**  
**Tracking No. 0151-21**

**DATE:** July 28, 2021

**TITLE OF RESOLUTION:** AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE PROPOSED FISCAL YEAR 2022 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL



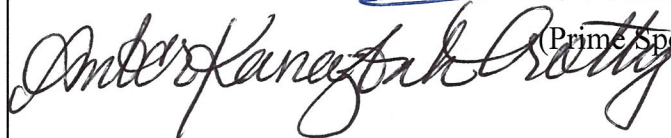

**PURPOSE:** The purpose of this resolution, if passed, is to approve and recommend to the Budget and Finance Committee the Proposed Fiscal Year 2022 Budget for the Office of the Auditor General.

**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 YSLKLANAYSL  
Website Posting Time/Date 07-30-2021 6:44pm  
Posting End Date: 08-04-2021  
Eligible for Action: 08-05-2021

PROPOSED STANDING COMMITTEE RESOLUTION  
24<sup>th</sup> NAVAJO NATION COUNCIL – THIRD YEAR, 2021

INTRODUCED BY

  
  
 (Prime Sponsor)  
TRACKING NO. 0151-21 

AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE;  
APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE  
COMMITTEE THE PROPOSED FISCAL YEAR 2022 BUDGET FOR THE OFFICE  
OF THE AUDITOR GENERAL

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 Office of the Auditor General. 12 N.N.C. §301(B)(13).

**SECTION TWO. FINDINGS**

- A. The Budget and Finance Committee held a hearing and took budget testimony regarding the Office of the Auditor General, Fiscal Year 2022 Budget. 12 N.N.C. § 840 (A).

1 B. The Budget and Finance Committee recommends a fiscal year budget for the Office  
2 of the Auditor General. 12 N.N.C. § 840 (A).  
3

4 **SECTION THREE. APPROVING AND RECOMMENDING THE PROPOSED**  
5 **FISCAL YEAR 2022 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL**

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

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

| Business Unit Number | Program Title                 | FY 2021 General Fund Budget | FY 2022                      |                    |                               |                  |                |                                 |                                 | Total     |
|----------------------|-------------------------------|-----------------------------|------------------------------|--------------------|-------------------------------|------------------|----------------|---------------------------------|---------------------------------|-----------|
|                      |                               |                             | Proposed General Fund Budget | Indirect Cost Fund | General Wage Adjustment (PLF) | Proprietary Fund | Fiduciary Fund | Special Revenue Fund - Internal | Special Revenue Fund - External |           |
| 101024               | Office of the Auditor General | 1,295,815                   | 1,295,815                    | 36,682             | 34,301                        |                  |                |                                 |                                 | 1,366,798 |
|                      |                               |                             |                              |                    |                               |                  |                |                                 |                                 | 0         |
|                      |                               |                             |                              |                    |                               |                  |                |                                 |                                 | 0         |
|                      |                               |                             |                              |                    |                               |                  |                |                                 |                                 | 0         |
|                      |                               |                             |                              |                    |                               |                  |                |                                 |                                 | 0         |
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|                      |                               |                             |                              |                    |                               |                  |                |                                 |                                 | 0         |
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|                      |                               |                             |                              |                    |                               |                  |                |                                 |                                 | 0         |
| Total:               |                               | 1,295,815                   | 1,295,815                    | 36,682             | 34,301                        | 0                | 0              | 0                               | 0                               | 1,366,798 |



## The Navajo Nation

**EXHIBIT C**

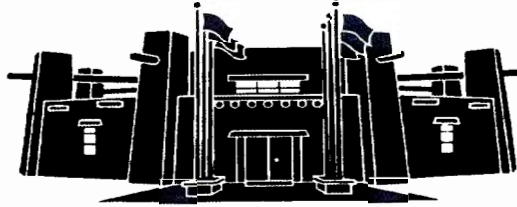
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| <b>Branch:</b> | Legislative Branch | <b>Division/Office:</b> | Office of the Auditor General |
|----------------|--------------------|-------------------------|-------------------------------|



## Recommended Unmet Needs Budgets

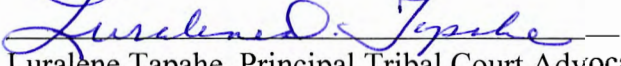
| Branch:              |                               | Legislative Branch   |   | Division/Office: |  | Office of the Auditor General |  |
|----------------------|-------------------------------|----------------------|---|------------------|--|-------------------------------|--|
| Business Unit Number | Program Title                 | Amount of Unmet Need | Explanation of Recommended UNMET NEEDS to the FY 2022 General Fund Budget |                  |  |                               |  |
| 101024               | Office of the Auditor General |                      |   |                  |  |                               |  |
|                      |                               |                      |   |                  |  |                               |  |
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|                      |                               |                      |   |                  |  |                               |  |
|                      |                               |                      |   |                  |  |                               |  |
| TOTAL:               |                               | 0                    |   |                  |  |                               |  |





## MEMORANDUM

TO: Honorable Jamie Henio  
24<sup>th</sup> Navajo Nation Council

FROM:   
Luralene Tapahe, Principal Tribal Court Advocate  
Office of Legislative Counsel

DATE: July 28, 2021

SUBJECT: **AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE PROPOSED FISCAL YEAR 2022 BUDGET FOR THE OFFICE OF THE AUDITOR GENERAL**

I have prepared the above-referenced proposed resolution and associated legislative summary sheet pursuant to your request for legislative drafting. Based on existing law and review of documents submitted, the resolution as drafted is legally sufficient. As with any action of government however, it can be subject to review by the courts in the event of proper challenge.

The Office of Legislative Counsel confirms the appropriate standing committee(s) based on the standing committees powers outlined in 2 N.N.C. §§301, 401, 501, 601 and 701. 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 ensure that his particular resolution request is precisely what you want. You are encouraged to review the proposed resolution to ensure that it is drafted to your satisfaction.

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0151-21\_

SPONSOR: Jamie Henio

**TITLE: An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Proposed Fiscal Year 2022 Budget for the Office of the Auditor General**

*Date posted:* July 30, 2021 at 6:44 PM

Digital comments may be e-mailed to [comments@navajo-nsn.gov](mailto:comments@navajo-nsn.gov)

Written comments may be mailed to:

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

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

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

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

**LEGISLATION NO.: 0151-21**

**SPONSOR: Honorable Jamie Henio**


**TITLE: An Action Relating to the Budget and Finance Committee;  
Approving and Recommending to the Budget and Finance Committee the  
Proposed Fiscal Year 2022 Budget for the Office of the Auditor General**

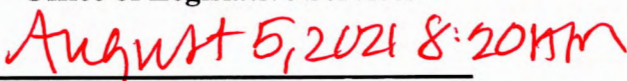
**Posted: July 30, 2021 at 6:44 PM**

**5 DAY Comment Period Ended: August 04, 2021**

**Digital Comments received:**

|                                 |             |
|---------------------------------|-------------|
| <b>Comments Supporting</b>      | <i>None</i> |
| <b>Comments Opposing</b>        | <i>None</i> |
| <b>Comments/Recommendations</b> | <i>None</i> |

  
\_\_\_\_\_  
**Legislative Tracking Secretary  
Office of Legislative Services**

  
\_\_\_\_\_  
**Date/Time**

**24<sup>th</sup> NAVAJO NATION COUNCIL**

Third Year 2021

Mr. Speaker:

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

**NAVAJO LEGISLATIVE BILL # 0151-21:**

An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Proposed Fiscal Year 2022 Budget for the Office of the Auditor General *Sponsored by Jamie Henio and Elmer P. Begay, Council Delegates*

has had it under consideration and reports the same with the recommendation that It **Do Pass** with 2 amendments.

**Amendment 1:**

1. Replace **Exhibit A** and **Exhibit B** with the new replacement Exhibit A and new replacement Exhibit B.

Renumber or re-letter succeeding paragraphs, sections, and exhibits, as necessary and appropriate. The Office of Legislative Services and the Office of Legislative Counsel, with notice to the sponsor(s) of the Legislation, are hereby authorized to make technical edits to this Legislation as necessary and appropriate to correct grammatical and/or scrivener's errors, to correct numerical errors, so long as such edits effectuate the Committee's intent in approving this Legislation. This amendment shall supersede inconsistent language contained in any other Committee amendment, which shall be conformed to the intent or language of this amendment

*Motion: Jimmy Yellowhair Second: Amber K. Crotty Vote: 5-0 Yeas: Jamie Henio, Elmer P. Begay, Amber K. Crotty, Nathaniel Brown, Jimmy Yellowhair*

**Amendment 2:**

2. On page 2, starting at line 15, add the following:


**SECTION FOUR. RECOMMENDING A WAIVER OF RESOLUTION NO. CF-07-11**

The Budget and Finance Committee hereby recommends to the Navajo Nation Council a waiver of Resolution No. CF-07-11, which established a moratorium on any future proposed Budget Revisions and/or Reallocations from the General Funds Personnel Accounts Savings (now known as "Personnel Lapse Fund") and required those Savings go to an annual General Wage Adjustment, step increase and other salary adjustments to the Pay Plan; in addition, that any excess or surplus funds shall be deposited to the Unreserved, Undesignated Fund Balance (UUFB). The Budget and Finance Committee further recommends that the Navajo Nation Council allow use of the Personnel Lapse Fund Savings for purposes other than those identified in CF-07-11.

Renumber or re-letter succeeding paragraphs, sections, and exhibits, as necessary and appropriate. The Office of Legislative Services and the Office of Legislative Counsel, with notice to the sponsor(s) of the Legislation, are hereby authorized to make technical edits to this Legislation as necessary and appropriate to correct grammatical and/or scrivener's errors, to correct numerical errors, so long as such edits effectuate the Committee's intent in approving this Legislation. This amendment shall supersede inconsistent language contained in any other Committee amendment, which shall be conformed to the intent or language of this amendment.

*Motion: Nathaniel Brown Second: Jimmy Yellowhair Vote: 3-0 Yeas: Jimmy Yellowhair, Amber K. Crotty, Nathaniel Brown; Elmer P. Begay and Jamie Henio not voting*

Respectfully submitted,

  
Raymond Smith, Jr., Vice Chairman

Adopted: Jimmy Yellowhair Not Adopted: \_\_\_\_\_  
Legislative Advisor Legislative Advisor

**9 AUGUST 2021**

The vote was **4** in favor **0** opposed yeas: *Jimmy Yellowhair, Amber K. Crotty, Nathaniel Brown, Elmer P. Begay; Jamie Henio not voting*  
Main Motion: *Jimmy Yellowhair*  
Second: *Nathaniel Brown*

## BUDGET AND FINANCE COMMITTEE

9 AUGUST 2021

Budget Hearing

### VOTE TALLY SHEET:

**Legislation No. 151:** An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Proposed Fiscal Year 2022 Budget for the Office of the Auditor General *Sponsored by Jamie Henio and Elmer P. Begay, Council Delegates*

*Motion: Jimmy Yellowhair*

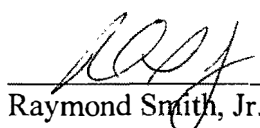
*Second: Nathaniel Brown*

*Vote: 4-0, Vice Chairman not voting with 2 Amendments*

### Final Vote Tally:

|                   |            |  |
|-------------------|------------|--|
| Jamie Henio       |            |  |
| Raymond Smith Jr. |            |  |
| Elmer P. Begay    | <b>yea</b> |  |
| Nathaniel Brown   | <b>yea</b> |  |
| Amber K. Crotty   | <b>yea</b> |  |
| Jimmy Yellowhair  | <b>yea</b> |  |

*Absent: Jamie Henio*

  
\_\_\_\_\_  
Raymond Smith, Jr., Vice Chairman  
Budget & Finance Committee

  
\_\_\_\_\_  
Peggy Nakai, Legislative Advisor  
Budget & Finance Committee