

LEGISLATIVE SUMMARY SHEET

Tracking No. 0072-23

DATE: April 7, 2023

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET & FINANCE COMMITTEE; RESCINDING BFJA-04-20 TO ALLOW THE OFFICE OF THE CONTROLLER TO ESTABLISH ITS OWN INTERNAL PROCEDURES

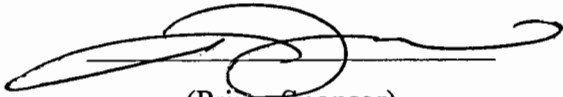
PURPOSE: The purpose of this proposed resolution is to rescind Resolution BFJA-04-20, which approved policies for the Office of the Controller.

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

5-DAY BILL HOLD PERIOD: Johna
Website Posting Time/Date: 4:42pm; 04-07-23
Posting End Date: 04-12-23
Eligible for Action: 04-13-23

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

Introduced by:


(Prime Sponsor) 

Tracking No. 0072-23

AN ACTION
RELATING TO THE BUDGET & FINANCE COMMITTEE;
RESCINDING BFJA-04-20 TO ALLOW THE OFFICE OF THE
CONTROLLER TO ESTABLISH ITS OWN INTERNAL PROCEDURES

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Budget and Finance Committee is the oversight committee for the Office of the Controller and is authorized to review, recommend, or propose the adoption, amendment, or rescission of Plans of Operation for divisions and offices over which it has oversight authority. 2 N.N.C. §301(B)(13).

B. The Budget and Finance Committee is empowered to review all fiscal, financial, and investment activities of the Navajo Nation, and to promulgate policies and regulations concerning wages, expenditure reimbursement, and fringe benefits for Navajo Nation officials and employees. 2 N.N.C. §301(B)(5); 2 N.N.C. §301(B)(8).

SECTION TWO. FINDINGS

A. The Budget and Finance Committee previously passed resolutions approving policies and procedures for the Office of the Controller, including the following:

1. BFJY-114-86 Relating to The Use of Proceeds from the Sale of Tribal Vehicles;

2. BFJA-01-02 Relating to The Employee Travel Policies and Procedures;
3. BFD-37-14 Relating to Purchase Card Policies; and
4. BFJA-04-20 rescinding all of the above Resolutions and approving new Policies of the Office of the Controller.

B. Resolution BFJA-04-20 approved policies for the Office of the Controller (“OOC”), which policies comprehensively cover the following departments and areas within OOC: Accounts Payable, Accounts Receivable, Cashiers, Contract Accounting, Financial Statements, General Accounting, Investment Policies, Office Supply Center, Office of the Controller Policies, Payroll, P-Card, Property Management, Travel Policies, and Systems/FMIS Policies. An abridged version of BFJA-04-20 is attached as **EXHIBIT A**.

C. Since Resolution BFJA-04-20 was adopted, the OOC has experienced problems and delays in purchasing and procurement as a result of implementing the policies approved in Resolution BFJA-04-20. The OOC has consulted with the Department of Justice, and the Navajo Nation’s auditor KPMG, L.L.P., regarding such problems and delays, and the OOC is now requesting that BFJA-40-20 be rescinded in its entirety. The Controller has prepared a memorandum dated April 7, 2023, attached as **EXHIBIT B**, which outlines the problems with implementing Resolution BFJA-04-20.

D. One example in the Controller’s memo of the problems experienced is that the policies approved in BFJA-04-20 do not allow use of the P-Card for services purchased under a contract. In addition, the OOC seeks to implement the use of the P-Card for micropurchases of goods and services in the amount of \$10,000 or less, which is not permitted under the existing policies.

E. The OOC believes that rescinding BFJA-04-20, and allowing the OOC to develop and implement its own internal policies governing Accounts Payable, Accounts Receivable, Cashiers, Contract Accounting, Financial Statements, General Accounting, Investment Policies, Office Supply Center, Office of the Controller Policies, Payroll, P-Card, Property Management, Travel Policies, and Systems/FMIS Policies, would streamline OOC’s work and produce greater efficiency in its internal purchasing, procurement activities, and administration of other financial matters.

1 F. In light of the above, the Budget and Finance Committee finds rescinding Resolution BFJA-
2 04-20 in its entirety will allow the OOC to operate with greater ease and efficiency.

3 G. Additionally, the Budget and Finance Committee has determined that Travel and P-Card
4 processes shall be considered policies and not internal procedures. Travel and P-Card
5 processes are akin to regulations since all employees and political appointees are subject to
6 the policies and are not a matter of purely internal procedures at the OOC.

7
8 **SECTION THREE. RESCINDING BFJA-04-20**

9 A. The Navajo Nation hereby rescinds resolution BFJA-04-20 in its entirety.

10 B. With such rescission, the OOC is free to develop and implement its own internal
11 procedures governing Accounts Payable, Accounts Receivable, Cashiers, Contract
12 Accounting, Financial Statements, General Accounting, Investment Policies, Office Supply
13 Center, Office of the Controller Policies, Payroll, P-Card, Property Management, Travel
14 Policies, and Systems/FMIS Policies. Consistent with Section 2, Paragraph G., above, any
15 internal procedures adopted by OOC shall apply exclusively to the OOC's internal offices,
16 departments, programs, and staff, and shall not apply to other Navajo Nation government
17 entities or Navajo Nation Chapters.

18 C. In accordance with this Resolution, OOC shall present policies related to travel and the use
19 of P-Cards for approval by the Budget and Finance Committee.

20 D. OOC's internal procedures, when developed, need not be presented for approval by the
21 Budget & Finance Committee. Rather, the OOC may adopt its own internal procedures
22 strictly for OOC's internal use.

23
24 **SECTION FOUR. EFFECTIVE DATE**

25 This Action shall become effective in accordance with 2 N.N.C. §221(C).

26
27 **SECTION FIVE. SAVING CLAUSE**

28 If any part of this Action is invalidated by the Supreme Court of the Navajo Nation, or by any
29 Navajo Nation District Court without appeal to the Navajo Nation Supreme Court, the
30 remainder of this Action shall be the law of the Navajo Nation.

BFJA-04-20

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

24TH NAVAJO NATION COUNCIL - Second Year, 2020

AN ACTION

RELATING TO BUDGET AND FINANCE COMMITTEE; RESCINDING
RESOLUTIONS BFJY-114-86, RELATING TO THE USE OF PROCEEDS FROM
THE SALE OF TRIBAL VEHICLES AND BFD-37-14, RELATING TO
PURCHASE CARD POLICIES; AMENDING RESOLUTION BFJA-01-02,
RELATING TO THE EMPLOYEE TRAVEL POLICIES AND PROCEDURES;
APPROVING THE POLICIES OF THE NAVAJO NATION OFFICE OF THE
CONTROLLER

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is the oversight committee for the Office of the Controller. The Budget and Finance Committee is empowered to review, recommend or propose the adoption, amendment or rescission of Plans of Operation for divisions and offices over which it has oversight authority. 2 N.N.C. § 301(B)(13).
- B. The Budget and Finance Committee is empowered to promulgate policies and regulations concerning wages, expenditure reimbursement, and fringe benefits for Navajo Nation officials and employees. 2 N.N.C. § 301(B)(8).

SECTION TWO. FINDINGS

- A. The Budget and Finance Committee previously approved resolutions relating to policies and procedures for the Office of the Controller including: BFJY-114-86 Relating to the Use of Proceeds from the Sale of Tribal Vehicles, BFJA-01-02, Relating to the Employee Travel Policies and Procedures, and BFD-37-14, Relating to Purchase Card Policies.
- B. The Budget and Finance Committee of the Navajo Nation held a work session on September 12, 2019 with the Office

of the Controller to discuss the current and proposed policies.

- C. The "Policies for the Navajo Nation Office of the Controller" (the "Policies") are attached as **Exhibit A**.
- D. The Policies govern the following areas: Accounts Payable, Accounts Receivable, Cashiers, Contract Accounting, Financial Statement, General Accounting, Investment, Office Supply Center, Office of the Controller Administration, Payroll, Purchase Card, Property Management, Travel and Systems.
- E. Procedures for the Office of the Controller, to the extent they are internal processes of the Office of the Controller, may be promulgated by the Controller without further approval by the Budget and Finance Committee. However, any processes that detail the methods to be employed by customers, Navajo Nation government employees, contractors, or elected officials, are considered regulations.
- F. All regulations for the Office of the Controller shall be approved by the Budget and Finance Committee.

SECTION THREE. RESCINDING RESOLUTIONS BFJY-114-86 and BFD-37-14

The Budget and Finance Committee rescinds the following previously approved policies of the Navajo Nation Office of the Controller: BFJY-114-86 "Relating to the Use of Proceeds from the Sale of Tribal Vehicles", and BFD-37-14, "Relating to Purchase Card Policies."

SECTION FOUR. AMENDING BFJA-01-02, THE EMPLOYEE TRAVEL POLICIES AND PROCEDURES HANDBOOK

The Budget and Finance Committee amends Resolution BFJA-01-02, "The Employee Travel Policies and Procedures Handbook." The policies in Resolution BFJA-01-02 are replaced by the Policies approved in **Exhibit A**. The procedures in Resolution BFJA-01-02 remain in effect until such time as the Budget and Finance Committee approves travel regulations, to replace Resolution BFJA-01-02.

SECTION FIVE. DIRECTIVE TO THE CONTROLLER

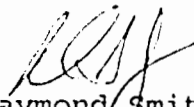
- A. Any regulations, as defined in section 2, paragraph E, above, shall be approved by the Budget and Finance Committee.
- B. The Controller is directed to review Resolution BFJA-01-02 and submit proposed travel regulations for approval by the Budget and Finance Committee within 90 days from the date this resolution is approved.

SECTION SIX. APPROVAL

The Budget and Finance Committee approves the Navajo Nation Office of the Controller Policies as attached in Exhibit A.

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 21st day of January 2020.


Raymond Smith, Jr., Vice Chairperson
Budget and Finance Committee

Motion: Honorable Amber K. Crotty
Second: Honorable Elmer P. Begay

Accounts Payable



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Accounts Receivable

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Cashiers



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DR. BUU NYGREN *PRESIDENT*
RICHELLE MONTOYA *VICE PRESIDENT*

The Navajo Nation | Yideeskáądi Nitsáhákees

MEMORANDUM

To: Honorable Shaandiin Parrish, Chairwoman
Budget and Finance Committee

FROM:


Elizabeth Begay, Acting Controller
Office of the Controller

DATE: April 7, 2023

SUBJECT: Rescind BFJA-04-20

The Office of the Controller respectfully submits to the Budget and Finance Committee a letter of recommendation to explain the importance and the need to rescind BFJA-04-20.

Resolution BJA-04-20 approved by the Budget and Finance Committee in January of 2020, presented the operating procedures for the Office of the Controller. Upon review and consultation with the Department of Justice and KPMG, operating procedures do not need to be approved by the Budget and Finance Committee. Rather, these are procedures that guide how the Office of the Controller operates and should serve as an internal document. Ideally, operating procedures should be updated periodically, at a minimum, once a year. It is inefficient to obtain the Budget and Finance Committee's approval every time the Office of the Controller updates their operating procedures.

For example, I am seeking amendments to the Procurement Rules and Regulations, Resolution BFD-102-03, to allow for micro purchases of \$10,000 or less with the P-Card for both goods and services. Contained within BFJA-04-20 is a statement in the P-Card Operations section that the P-Card cannot be used for Contractual Services. This language will be inconsistent with the Procurement Rules and Regulations if BFC does adopt the language allowing for micro purchases of goods and services for \$10,000 or less.

This example shows that the procedures need to be an internal document that conforms with whatever the law is. This document is not creating law but creating procedures to comply with the law. As such, I am respectfully requesting that BFC rescind BFJA-04-20. The Office of the Controller will continue to follow operating procedures and we would be happy to report to BFC on a regular basis on what the operating procedures are. We can also post the procedures on our website for easy access by the Navajo Nation employees, officials, and the public for full transparency.

Should you have any further questions, please call (928) 871-6308. Thank you.



MEMORANDUM

TO: Honorable Seth Damon
25th Navajo Nation Council

FROM:

Kristen A. Lowell, Principal Attorney
Office of Legislative Counsel

DATE: April 7, 2023

SUBJECT: AN ACTION RELATING TO THE BUDGET & FINANCE COMMITTEE; RESCINDING BFJA-04-20 TO ALLOW THE OFFICE OF THE CONTROLLER TO ESTABLISH ITS OWN INTERNAL PROCEDURES

As requested, 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.

Please ensure that this 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 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).

If the proposed resolution is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of the changes you would like made to the proposed resolution.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0072-23_

SPONSOR: Seth Damon

TITLE: An Action Relating to the Budget and Finance Committee; Rescinding BFJA-04-20 to Allow the Office of the Controller to Establish its own Internal Procedures

Date posted: April 07, 2023 4:42 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
(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.: 0072-23

SPONSOR: Honorable Seth Damon

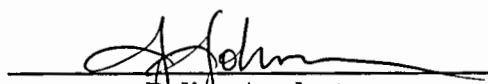
TITLE: An Action Relating to the Budget and Finance Committee; Rescinding BFJA-04-20 to Allow the Office of the Controller to Establish its own Internal Procedures

Posted: April 07, 2023 at 4:42 PM

5 DAY Comment Period Ended: April 12, 2022

Digital Comments received:

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


**Policy Analyst
Office of Legislative Services**

April 13, 2023; 8:20 AM
Date/Time