

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

25<sup>TH</sup> NAVAJO NATION COUNCIL - Second Year, 2024

AN ACTION

RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE AND THE  
BUDGET AND FINANCE COMMITTEE; ACCEPTING THE INTERNAL AUDIT OF  
THE LITTLEWATER CHAPTER AND APPROVING THE LITTLEWATER CHAPTER'S  
PROPOSED CORRECTIVE ACTION PLAN

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Resources and Development Committee is the oversight committee for all 110 Navajo Nation Chapters. 2 N.N.C. § 501(C) (1).
- B. As the oversight authority for Chapters, the Resources & Development Committee reviews audit reports and proposed corrective action plans regarding Chapter financial matters. 12 N.N.C. § 7(E).
- C. The Budget & Finance Committee has the final authority to review and approve audit reports issued by the Auditor General, as well as proposed corrective action plans. 12 N.N.C. § 6(A) and § 7(D).

SECTION TWO. FINDINGS

- A. In accordance with 12 N.N.C. § 6, the Navajo Nation Office of the Auditor General has provided an internal audit report of the Littlewater Chapter. This 17-page internal audit report is dated June 2023 (hereinafter referred to as "Audit Report"), and is attached hereto as **EXHIBIT 1**. This Audit Report was prepared by the Auditor General's contracted audit firm, Heinfeld, Meech & Co. out of Scottsdale, Arizona. **EXHIBIT 2**. The Auditor General's summary of the findings in the Audit Report is explained in a letter to the Littlewater Chapter President, dated June 30, 2023. **EXHIBIT 3**.

- B. The Littlewater Chapter responded with a letter to the Auditor General regarding the Audit Report. The Chapter's response is dated June 28, 2023 and is attached as **EXHIBIT 4**.
- C. The Chapter prepared a detailed Corrective Action Plan ("CAP") that was submitted to the Auditor General on June 30, 2023. The CAP addresses the findings in the Audit Report, and the Chapter proposes to cure the Audit Report findings by October 2024. The Chapter's proposed Corrective Action Plan is attached hereto as **EXHIBIT 5**.
- D. In Resolution No. LITT-10-24-3224, the Littlewater Chapter approves the Chapter's Corrective Action Plan to address and resolve the findings. Resolution No. LITT-10-24-3224 is attached hereto as **EXHIBIT 6**.

**SECTION THREE. ACCEPTING THE AUDIT OF THE LITTLEWATER CHAPTER AND APPROVING THE LITTLEWATER CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN**

- A. The Navajo Nation hereby accepts the Auditor General's Audit Report of the Littlewater Chapter dated June 2023, attached hereto as **EXHIBIT 1**.
- B. The Navajo Nation hereby approves the Corrective Action Plan proposed by the Littlewater Chapter, attached hereto as **EXHIBIT 5**. This Corrective Action Plan is approved for use by the Littlewater Chapter in addressing and resolving the findings explained in the Audit Report.
- C. The Littlewater Chapter is expected to resolve the unfavorable findings in the Audit Report no later than October 31, 2024, which is the projected date proposed by the Chapter in its Corrective Action Plan.

**SECTION FOUR. DIRECTIVES**

- A. The Littlewater Chapter shall prepare and submit a written status report on its progress at implementing all tasks set forth in its approved Corrective Action Plan. In compliance with 12 N.N.C. § 7(F), the Littlewater Chapter shall submit said report to the Office of the Auditor General no later than six months after the effective date of this Action.

- B. Pursuant to 12 N.N.C. § 7(F)(2), the Office of the Auditor General shall receive and review the Littlewater Chapter's six-month status report and shall prepare a memorandum explaining the Auditor General's opinion about the success of the Littlewater Chapter's corrective efforts and the Chapter's compliance with its approved Corrective Action Plan during the noted six-month period.
- C. The Office of the Auditor General shall then promptly submit such a memorandum along with the Littlewater Chapter's status report to the Resources & Development Committee and the Budget & Finance Committee, in accordance with 12 N.N.C. § 7(F)(2).
- D. Twelve months after the effective date of this Action, the Office of the Auditor General shall conduct a follow-up review of the Littlewater Chapter to determine whether or not the Chapter has successfully implemented its approved Corrective Action Plan. See 12 N.N.C. § 7(G).
- E. The Office of the Auditor General shall then promptly prepare its twelve-month report on its findings resulting from the follow-up review. Such report shall include the Auditor General's recommended sanctions, if any, to be imposed upon the Littlewater Chapter for failing to sufficiently implement its Corrective Action Plan. See 12 N.N.C. § 7(G).
- F. The Auditor General's follow-up report shall be presented to the Resources & Development Committee and the Budget & Finance Committee. See 12 N.N.C. § 7(G); 12 N.N.C. § 7(H).

#### **SECTION FIVE. EFFECTIVE DATE**


This Action shall become effective pursuant to 2 N.N.C. § 221(C), 12 N.N.C. § 6(A), and 12 N.N.C. § 7(D).

#### **SECTION SIX. SAVING CLAUSE**

If any provision of this Action is determined invalid by the Navajo Supreme Court, or by a Navajo Nation District Court without appeal to the Navajo Supreme Court, those provisions of this Action that are not determined invalid shall be the law of the Navajo Nation.

**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 3 in favor and 2 opposed, this 19<sup>th</sup> day of March 2024.

A handwritten signature in black ink, appearing to read 'Shaandiin Parrish', written in a cursive style.

Shaandiin Parrish, Chairperson  
Budget and Finance Committee

Motion: Norman M. Begay  
Second: Lomardo Aseret



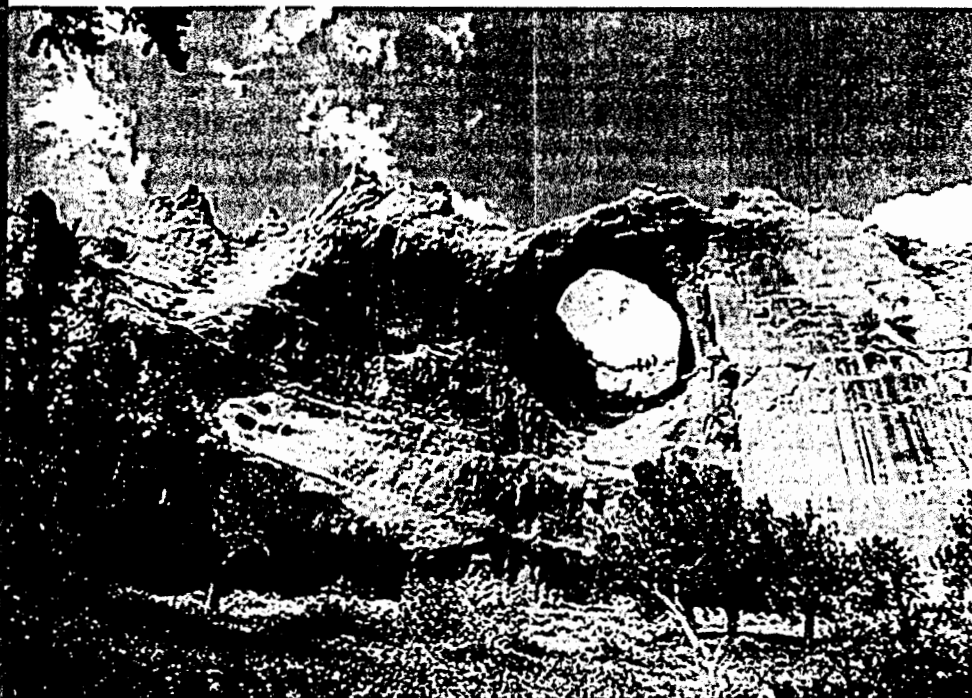
## OFFICE OF THE AUDITOR GENERAL

### The Navajo Nation

#### Internal Audit of the Littlewater Chapter

Report No. 23-14  
June 2023

Performed by:  
Heinfeld, Meech & Co. P.C.



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## Findings and Recommendations

**Finding I: Banking activities were not administered to ensure Chapter financial activity was reviewed and properly recorded.**

### Criteria

The Fiscal Management Policies and Procedures, section VII E 2(i and l) indicates that the preparer shall sign and date the reconciliation. Once completed, the reconciliation, check register, bank deposit tickets and bank statements shall be forwarded to the Chapter Manager for review. The Chapter Manager will review the reconciliation form for accuracy, completeness, and sign the form and return the documents to the Administrative Assistant for filing. Fiscal Management Policies and Procedures, section IV D states that the Secretary/Treasurer shall monitor the accounting system to ensure accountability for all funds and expenditures and report to the Chapter membership during monthly Chapter meetings, pursuant to 26 N.N.C., Section 1001 (B) (3) (h). The Fiscal Management Policies and Procedures, section VII E 1(b) indicates that bank reconciliations must be performed within one day of receiving bank statements. Additionally, section VII E 1(d) indicates that all outstanding checks that exceed ninety calendar days from issue date shall be automatically voided and a stop payment placed with the bank. Lastly, Fiscal Management Policies and Procedures, section V C 2 states that the Chapter must provide reliable, accurate, and consistent financial information.

### Condition

The following was noted during review of the Chapter's bank accounts and reconciliations for the year:

- The general checking account bank reconciliations for February 2022 and September 2022 were not signed and dated by the preparer.
- The Chapter Manager did not review the completed bank reconciliations and sign and date as evidence of review.
- For all reconciliations reviewed, the Chapter officials did not complete the *Monitoring Tool Form* and review the monthly bank reconciliations.
- The Chapter did not record the dates that bank statements are received, to serve as verification bank reconciliations are done the day after receipt.
- An outstanding check in the amount of \$141 written on June 13, 2022 was still outstanding on the December 31, 2022 bank reconciliation. The check was not reissued by the Chapter until January 12, 2023.
- There is a balance of \$16 of interest related to a Bank of America CD account on the Balance Sheet as of December 31, 2022. The CD account in question was closed by the Chapter.

### Effect

Risk of theft and misuse of Chapter resources is increased when reconciliations and financial information are not reviewed timely. Further, financial information reported to the Chapter did not contain an accurate CD account balance.

Cause

The Chapter Manager was on leave for a significant part of the audit year, and therefore, the review and monitoring responsibilities of this position were not performed. Chapter officials did not step in and perform these duties in her absence or perform their own review and monitoring responsibilities.

Recommendation

1. The Administrative Assistant should ensure that reconciliations are signed and dated before sending them to the Chapter Manager for approval. The Chapter Manager should verify the bank reconciliations are signed and dated by the preparer and review the reconciliations for completeness and accuracy and sign off as evidence of approval.
2. If the Chapter Manager is absent or unable to review documents, the duties of this position should be delegated to another responsible party.
3. Chapter officials, the Chapter Manager, and the Administrative Assistant should meet monthly to review and approve the monthly financial information, including bank reconciliations, to verify for accuracy and completeness.
4. The Administrative Assistant and Chapter Manager should record the date the bank statements are received, as support that the reconciliations were performed within a day of the receipt of the bank statements.
5. The Administrative Assistant should review outstanding checks monthly and issue a stop payment if a check has been outstanding for over 90 calendar days.
6. The Chapter should work with the Administrative Service Center (ASC) or MIP consultant to move or eliminate the remaining interest balance in the Bank of America CD line item on the Balance Sheet.



**Finding II: Capital assets values recorded in the Balance Sheet are not supported by the inventory and depreciation has not been updated.**

Criteria

The Fiscal Management Policies and Procedures, section VII G 1(c) states that it shall be the policy of the Chapter to maintain accurate and reliable records on all fixed assets found, donated, and acquired by lease or purchase. Further, section VII G 1(d) indicates expected lifetime and depreciation records shall be maintained.

Condition

Capital asset balances reported in the Balance Sheet as of December 31, 2022, do not agree to the balances reported in the most recent Chapter property inventory as follows:

Description	Account Code	MIP Amount as of 12/31/2022	Property Inventory Amount	Variance
Office Equipment	1311	\$ 25,246.14	\$ 13,887.90	\$ 11,358.24
Heavy Equipment	1312	\$ 306,627.99	\$ 350,198.72	\$ (43,570.73)
Other Equipment	1313	\$ 28,675.17	\$ -	\$ 28,675.17
Office Furniture	1314	\$ 16,436.89	\$ 14,376.48	\$ 2,060.41
Fixtures	1317	\$ 8,287.21	\$ 3,612.71	\$ 4,674.50
Buildings	1318	\$ 1,079,762.88	\$ 1,079,762.88	\$ -
Land Improvements	1319	\$ 953.85	\$ 0	\$ 953.85
<b>TOTAL</b>		<b>\$ 1,465,990.13</b>	<b>\$ 1,461,838.69</b>	<b>\$ 4,151.44</b>

Assets have not been depreciated in the MIP system for the last few fiscal years.

Effect

The Chapter is potentially overstating the value of assets and understating annual depreciation expense and accumulated depreciation. Further, Chapter property could be uninsured or underinsured.

Cause

The Chapter Manager and Administrative Assistant indicated a lack of training regarding asset reporting.

Recommendation

1. The Chapter Manager and Administrative Assistant should obtain training from the Administrative Service Center (ASC) in areas of property control, asset reporting, and depreciation.
2. The Chapter Manager and Administrative Assistant should reconcile the amounts from the property inventory to the capital asset amounts in MIP, and make sure the classifications for assets agree between the two.
3. The Chapter Manager and Administrative Assistant should calculate depreciation expense on assets for proper Balance Sheet reporting.

**Finding III: The Chapter's Balance Sheet included negative asset and liability account balances.**

**Criteria**

The Fiscal Policies and Procedures, section V C 3, states the accounting system is to provide accounting records that support all account balances, and must be properly maintained to provide financial accountability for the Chapter.

**Condition**

The Chapter's Balance Sheet at December 31, 2022, included the following:

- The Navajo Nation Supplemental 100,000 account had a negative asset balance of \$1,441 in the General Savings Account (1100) line item. There was a positive \$1,441 balance in the General Checking Account (1001) line item.
- The Chapter's Metlife Withheld (2035) and Colonial Insurance (2036) accounts are carrying negative balances of \$32 and \$188, respectively in the Navajo Nation General Fund as the result of deduction set up issues.

**Effect**

Reporting to internal and external stakeholders of the Chapter may contain inaccurate information. Account balances were not reported in accordance with generally accepted accounting principles (GAAP).

**Cause**

This was an oversight in the reconciliation and review performed by the Chapter Manager. Additionally, the Chapter Manager's leave contributed to the liability issues.

**Recommendation**

1. The existing account balance discrepancy between the two bank accounts should be investigated and resolved by the Chapter Manager.
2. Chapter officials, the Chapter Manager, and the Administrative Assistant should review Balance Sheet line items at monthly for accuracy.
3. The Chapter Manager should verify liability accounts intended to clear to zero are reconciled and that any account balance existing at a point in time represents the amount to be remitted to the appropriate agency.

**Finding IV: Payroll activities were not executed properly and supporting documentation was not on file.**

Criteria

The Fiscal Management Policies and Procedures, section VII I 2(a, f, h and i), indicate the Administrative Assistant will prepare the Employee Earnings Ledger from the Personnel Action Form (PAF). The Administrative Assistant will calculate the time and hours worked for each employee and enter the total hours on the master timesheet. The Administrative Assistant will prepare the payroll checks based on the timesheets and summarize the payroll expenditures on the payroll journal. The payroll checks and all supporting documentation are submitted to the Chapter Manager for approval. The Chapter Manager will review the timesheets and sign the payroll checks. Further, section VII I 2(c) states the Chapter will maintain signed timecards or sign in sheets on all Chapter employees. The Personnel Policies and Procedures section VI C a 1, indicates prior to the closing date, the Administrative Assistant shall receive the employment application with a letter of interest, resume, copy of identification, social security card and voter registration. The Fiscal Policies and Procedures, section VII.I.2.q, states the Chapter will participate in the State Unemployment Compensation Act Fund. According to the New Mexico Unemployment Insurance Handbook, an employer's report and quarterly contributions must be remitted by the last day of the month immediately following the end of the calendar quarter. Late payments are subject to penalties and interest.

Condition

A sample of 15 individual payroll transactions totaling \$13,153 and 13 individual personnel files were reviewed and the following was noted:

- Two of the employees' rates of pay did not agree to the PAF in the personnel file, by \$3 per hour. Chapter personnel indicated one employee was paid extra as an incentive for using their own appliances and materials for a cooking event; however, this was not documented.
- One of the employees reviewed did not sign their timecard for the pay period sampled. Additionally, the employee did not sign the related PAF in the personnel file.
- Two personnel files were missing a letter of interest.
- A SUTA penalty of \$25 was paid in January 2022.

Effect

Payroll expenditures in the amount of \$264 were unsupported. When current PAFs are not created and maintained, payroll expenditures are not supported and the risk for errors and unauthorized payments to employees is higher. Amounts paid to employees were not always supported by appropriate documentation, which can lead to erroneous or improper payroll distributions.

The Chapter was assessed \$25 penalty for a failure to make a timely state unemployment tax deposit, which is an unnecessary use of funds.

Cause

The Chapter Manager and Administrative Assistant were not aware that additional documentation had to be maintained when an employee was to be paid an additional hourly wage amount. The lack of signature on the timecard was an oversight by Chapter personnel. The SUTA penalty was assessed due to the deposit being made late, after the Chapter was behind on calculating taxes.

Recommendation

1. The Administrative Assistant should complete a new PAF whenever there is a salary adjustment and obtain all required signatures. If an employee is being paid an extra incentive, the additional pay should be documented in a memo, and signed by the Chapter Manager.
2. The Administrative Assistant should require employees sign their timecards before sending to the Chapter Manager for approval.
3. The Administrative Assistant should confirm that all required documentation is retained in the personnel files at the time of employment.
4. The Chapter Manager and Administrative Assistant should work to complete all deposits for state unemployment tax timely; and verify that all employees are included and accounted for. The Chapter should be prepared to remit state unemployment tax for any new employees in a timely manner.

**Finding V: Financial reports were not shared with the Chapter during four months of the audit year.**

Criteria

The Fiscal Management Policies and Procedures, section VII M1 indicates the Chapter shall generate the following basic financial statements and accounting records on the Chapter's financial position and results of operations on a periodic (monthly, quarterly, annually) basis as follows:

1. Statement of Revenues Expenditures and Changes in Fund Balances
2. Balance Sheet
3. Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual

Further, the Fiscal Policies and Procedures, section VII.L.2., and LGA, Section 1002(i), states the Chapter Manager shall prepare the monthly Statement of Revenues and Expenditures, Balance Sheet, and Budget and Actual report and the Secretary/Treasurer shall present it to the community at a duly called Chapter meeting by the end of the following month.

Condition

Financial statements for the following months were not presented and shared with the Chapter as follows:

- May 31, 2022 Regular meeting – the financial statements were attached, but the meeting was not held. As a result, the April 2022 statements were not reviewed with the community.
- June 2022, July 2022 and August 2022 – no regular or planning meetings were held. As a result, the May 2022, June 2022 and August 2022 statements were not reviewed with the community.

Effect

Financial information was not communicated by the Chapter administration and officials to the community as required, which impacts their ability to make informed decisions. A lack of transparency can impact the public's trust in the Chapter and in the officials and management.

Cause

Chapter meetings were not held during the months of May, June, July, and August, due to the Chapter Manager being on leave. The Chapter has a community board where financial statements are posted for the public and a copy available upon request, however due to no regular meetings for four months, the financial statements were not available.

**Recommendation**

1. Chapter officials and management should determine a course of action resulting in the adherence to the monthly Chapter meeting schedule.
2. Chapter officials and management should explore virtual or other meeting options.
3. The Chapter Secretary/Treasurer should obtain the reports from the Administrative Assistant for presentation in the event of an absence by the Chapter Manager.
4. If meetings are not held monthly, financials for the impacted months should be reviewed at the next possible Chapter meeting.

**Finding VI: Cash disbursements were not preapproved or budgeted, nor coded in accordance with the chart of accounts.**

**Criteria**

The Fiscal Management Policies and Procedures, section VII D 2 (a and c), states the Administrative Assistant will prepare a Fund Approval Form (FAF) and then will submit the FAF and supporting documents to the Chapter Manager for payment approval. Further, section VII D 1 (o) states disbursements which are not budgeted are prohibited. Lastly, Fiscal Management Policies and Procedures section VII D 1 j states that the chart of accounts shall be used to determine the appropriate accounts to which the disbursement is charged.

**Condition**

A sample of 18 disbursements totaling \$44,840 were reviewed and the following was noted:

- Four of 18 disbursements totaling \$1,312 were not approved prior to the purchase initiation.
- For two of 18 disbursements totaling \$1,021, the account code was not appropriate based on the chart of accounts. The disbursements were coded to Repair & Maintenance – Construction Equipment. One disbursement was recorded in Fund 17, which did not include a budget for this type of expenditure. The other disbursement was for food, which should be coded to 6352.

**Effect**

Chapter resources could be misappropriated or misused if not properly approved. Further, lack of accuracy in coding results in misstated reporting to internal stakeholders and misstated financial statements.

**Cause**

During the time the Chapter Manager was on leave, documentation was not prepared timely. There was a misapplication and misunderstanding of the Chart of Accounts by the Administrative Assistant. Further, the coding errors and other errors were not detected by the Chapter Manager when reviewing the FAF or monthly financial reports, if a review occurred at all.

**Recommendation**

1. The Administrative Assistant should obtain appropriate approvals before making a purchase.
2. The Administrative Assistant should consult the chart of accounts when preparing a FAF and the Chapter Manager should consult the chart of accounts when approving the FAF.
3. The Chapter Manager should verify an expenditure is budgeted prior to approving the FAF.
4. The Chapter Manager should perform an independent review of posted transactions for adherence to the chart of accounts.

**Finding VII: Scholarship and housing financial assistance disbursements were not made in accordance with policy and all required documentation was not on file.**

Criteria

Housing Discretionary Funds Policies and Procedures, section VII C states that the Chapter will prioritize the housing needs based on a point system. Further, section VIII outlines the numerous documents required in the Housing Discretionary Assistance Application, including a Certificate of Indian Blood, Voter Verification, and Evidence of Land Ownership.

Section XI A of the Scholarship and Financial Assistance Fund Policies and Procedures states that full-time students may be eligible for a maximum assistance amount of \$400. Section X E of the Scholarship and Financial Assistance states that an official high school or college transcript is a required document for a scholarship application.

Condition

A sample of six housing discretionary disbursements totaling \$2,841 and six scholarship assistance disbursements totaling \$900 were reviewed and the following was noted:

- For five housing assistance disbursements totaling \$2,423, the point system was not applied to determine eligibility.
- One housing assistance disbursement totaling \$500 was missing required documentation of an Evidence of Land Ownership form.
- For two scholarship assistance disbursements reviewed, the amounts distributed were over the maximum assistance amount stated in the policy, resulting in an overpayment to each student of \$100.
- One \$250 scholarship assistance disbursement reviewed did not contain an official transcript.

Effect

Housing awards may have been provided to ineligible applicants. Scholarship applicants received more funding than was allowable, which is an inappropriate use of Chapter funds. The required documentation requirements were not adhered to by Chapter personnel.

Cause

The Chapter Manager was aware of the housing point system but chose not to use it. The Administrative Assistant utilized an incorrect amount for the scholarship assistance distributions. There was no review of these transactions by the Chapter Manager, due to a leave of absence and Chapter officials signed checks without verifying compliance with Chapter policies. The Chapter Manager and Administrative Assistant were not aware of the documents required per policy in some instances.



Recommendation

1. The Chapter Manager and officials should amend their housing assistance policy to reflect current practice or the current policy should be adhered to. The Chapter Manager should obtain Department of Justice review and community approval for amended policies.
2. The Chapter Manager should review assistance disbursements before the checks are prepared to verify the amounts are within the maximums established by the policy
3. The Administrative Assistant and Chapter Manager should verify all applications are complete and accurate before approval, and include all required supporting documentation as per policy.
4. The Chapter officials should verify that disbursements comply with financial assistance policies and procedures before signing checks.

**Finding VIII: Travel reimbursements were not calculated and reimbursed in the proper amounts.**

Criteria

The Financial Policies and Procedures, section VII J 1 c states that a traveler will utilize the Navajo Nation per diem rates for lodging, meals, and mileage to calculate the travel expenses.

Condition

During the review of 19 travel reimbursements totaling \$2,916, the following was noted:

- For six of 19 travel reimbursements totaling \$660, the reimbursement exceeded the maximums established by the Navajo Nation, resulting in over reimbursements totaling \$130. In two instances, the reimbursement amounts were not reduced by meals provided at a conference.
- For two of 19 travel reimbursements reviewed totaling \$254, the amount paid to the employee exceeded the actual expenses incurred, resulting in over reimbursements totaling \$15.

Effect

The Chapter incurred unnecessary travel costs of \$145.

Cause

The Chapter Manager indicated that incorrect reimbursement rates were utilized inadvertently. Chapter personnel did not verify the employee reimbursement calculations, which contained errors.

Recommendation

1. The Chapter Manager should apply the correct per diem rates to the Trip Expense Report, to assure that employees are being reimbursed at amounts established by the Navajo Nation.
2. The Chapter should implement a review of the reimbursement calculations before they are approved, to verify the calculations are accurate.
3. The Administrative Assistant should closely review actual travel expenses before providing supporting documentation to the Chapter Manager, to confirm that employees are only being reimbursed for actual expenses.

**Finding IX: Procurement policies were not followed.**

Criteria

The Procurement Policies and Procedures, section IV I 2, indicate three (3) written quotes from different vendors must be obtained for any purchase from \$101 to \$50,000. Additionally, section VI B 5, of the Procurement Policies and Procedures states the Chapter will use a fund approval form method to expend all Chapter funds.

Condition

A sample of 10 vendors with cumulative purchases totaling \$63,757 were reviewed, and the following was noted:

- Three written quotes were not on file for purchases with eight of the vendors totaling \$36,440.
- A FAF was not on file for one purchase totaling \$2,500 with Walmart.

Effect

Purchases totaling \$36,440 were executed without following policy. Documentation of proper authorization for expending \$2,500 in Chapter Funds was not on file. When procurement procedures are not followed, the Chapter prohibits competition and transparency, which may lead to the purchase of less effective or more costly goods and services.

Cause

The Chapter Manager indicated the limited number of vendors in the area as a barrier for adhering to the policy. Further, the documentation was thought to be misfiled at the Chapter.

Recommendation

1. Written quotations should be obtained in accordance with the Chapter procurement policy. The Chapter Manager and Administrative Assistant should obtain, maintain, and file quotations to support Chapter procurement activities.
2. Checks should not be signed by designated Chapter officials until the receipt of three quotations is verified.
3. The Administrative Assistant and Chapter Manager should verify all vendor files contain all required documents. This could be accomplished through the use of a document checklist.

**Finding X: The Chapter's audits are not current and have not been issued timely.**

Criteria

The Fiscal Management Policies and Procedures, section VII N 1, indicates the Chapter shall obtain an audit of its financial operations on a biennial basis which shall include funds received from all Navajo Nation, State, County, Federal sources and other fund sources.

Condition

The Chapter's most recent audit report was for the year ended September 30, 2016, which contained a report issuance date of April 19, 2021. Further, a qualified opinion was issued due to a lack of controls over capital assets. Chapter management and officials did not adhere to policy.

Effect

Due to the lack of adherence to policy, the Chapter did not receive regular feedback on the financial statements adherence to the accounting principles generally accepted in the United States (GAAP) and *Government Auditing Standards* (GAS). Further, audited financial statement information was not available to share with chapter stakeholders.

Cause

The delay in completion of the fiscal year 2016 audit was due in part to difficulties encountered in locating the information required for the audit and the lack of required capital asset information. The fiscal year 2017 audit and other subsequent audits could not be started until the fiscal year 2016 audit was issued and approved. Additionally, scheduling delays occurred in part as a result of the COVID-19 pandemic.

Recommendation

1. The Chapter Manager should procure the services of an independent auditor to audit the Chapter's financial statements to bring the audits current.
2. The Chapter Manager should instruct the Administrative Assistant to organize the filing system according to the Records Manager Policies and Procedures so documents are easy to retrieve.

## Appendix

### **Background**

The Navajo Nation Office of the Auditor General engaged Heinfeld, Meech, & Co. P.C. to perform an internal audit of the Littlewater Chapter for the 12-month period ended December 31, 2022.

Littlewater Chapter is a political subdivision of the Navajo Nation and is considered a general purpose local government for reporting purposes. The Littlewater Chapter is located within the Eastern Agency of the Navajo Nation.

The Littlewater Chapter operates under a five-management system with policies and procedures addressing five key system components: fiscal management, personnel management, property management, records management, and procurement. The authorities, duties and responsibilities of the Littlewater Chapter are enumerated in Title 26, Local Governance Act (LGA) of the Navajo Nation Code. The Littlewater Chapter is an LGA-certified Chapter since 2007.

The local chapter government is managed by the Chapter Manager (CM) with administrative support provided by an Administrative Assistant (OS). The Chapter Manager has been employed with the Chapter since 2008 and the current Administrative Assistant was hired in 2011. Oversight is provided by the elected chapter officials comprising of the President, Vice-President and Secretary/Treasurer. Additional oversight is provided by the Navajo Nation Division of Community Development/ Administrative Service Centers (ASC).

The majority of the Chapter's resources are provided through appropriations from the Navajo Nation central government. Other revenue is generated from miscellaneous user charges assessed by the Chapter for services and/or goods provided to its community members. The Littlewater Chapter's fiscal year 2022 total budget was approximately \$744,820 and fiscal year 2023 was \$822,707, which includes carryover funds from the prior fiscal year.

### **Objective**

The objective of the internal audit was to evaluate the Chapter's internal controls; how well controls are designed, implemented, and operated to meet the Chapter's objectives in the following areas:

1. Financial transactions are authorized, valid, and properly recorded to permit the preparation of financial statements and other financial reports.
2. Assets are safeguarded against loss or misuse.
3. Chapter activities addressed by the five-management system comply with applicable laws and regulations.

**Audit Methodology**

In meeting the audit objectives, we interviewed the Chapter administration and officials, and examined available records. More specifically, we tested samples of cash receipts, payroll and nonpayroll disbursements including capital disbursements, scholarship assistance, and housing financial assistance for internal controls and compliance requirements by using a non-statistical, judgmental method.

Office of the Auditor General - The Navajo Nation  
Littlewater Chapter

The internal audit of Littlewater Chapter for the 12-month period ended December 31, 2022 was conducted 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To meet our audit objectives, Chapter administration and officials were interviewed, data was analyzed and documents were examined. Additionally we:

- Considered the Chapter's internal controls as outlined in the Chapter Five-Management System policies and procedures manual.
- Tested compliance with certain provisions of laws, regulations, and policies as outlined in the internal audit.

As a result of the internal audit, we noted certain matters that are opportunities for strengthening internal controls and instances of noncompliance with laws, regulations and policies. Management should address these items to ensure it fulfills its responsibility to establish and maintain adequate internal controls and comply with laws, regulations, and policies. Those items and our related recommendations are described in the accompanying summary. The items discussed in the accompanying summary are a result of audit procedures performed based on a risk based assessment, and therefore, not all deficiencies or weaknesses in controls may have been identified.

This information is intended for the Navajo Nation Auditor General's Office and is not intended to be and should not be used by anyone other than the specified party. However, this information is a matter of public record, and its distribution is not limited.

Sincerely,

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Scottsdale, Arizona  
June 30, 2023

June 30, 2023

Thomas Barbone, President  
**LITTLEWATER CHAPTER**  
P.O. Box 1898  
Crownpoint, NM 87313

Dear Mr. Barbone:

The Office of the Auditor General, in conjunction with Heinfeld, Meech & Co., P.C., herewith transmits Audit Report No. 23-14, an Internal Audit of the Littlewater Chapter. The audit objective was to determine whether the Chapter maintains adequate internal controls to safeguard assets, ensure reliability of its financial reporting, and comply with applicable laws, regulations, policies and procedures. During the 12-month audit period ending December 31, 2022, our review has revealed the Chapter needs to strengthen controls with activities addressed by its five-management system. The following issues were identified:

- Finding I: Banking activities were not administered to ensure Chapter financial activity was reviewed and properly recorded.
- Finding II: Capital asset values recorded in the Balance Sheet are not supported by the inventory and depreciation has not been updated.
- Finding III: The Chapter's Balance Sheet included negative asset and liability account balances.
- Finding IV: Payroll activities were not executed properly and supporting documentation was not on file.
- Finding V: Financial reports were not shared with the Chapter during four months of the audit year.
- Finding VI: Cash disbursements were not preapproved or budgeted, nor coded in accordance with the chart of accounts.
- Finding VII: Scholarship and housing financial assistance disbursements were not made in accordance with policy and all required documentation was not on file.
- Finding VIII: Travel reimbursements were not calculated and reimbursed in the proper amounts.
- Finding IX: Procurement policies were not followed.
- Finding X: The Chapter's audits are not current and have not been issued timely.

Detailed explanations on all audit issues can be found in the body of the report. The audit report 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, CFE, Principal Auditor  
Delegated Auditor General

xc: Ernest Yazzie, Vice President  
June Barbone, Secretary/Treasurer  
Genevieve Castillo, Chapter Manager  
George Tolth, Council Delegate  
**LITTLEWATER CHAPTER**  
James Adakai, Delegated Department Manager II  
Myrtis Begay, Delegated Senior Programs and Projects Specialist  
**ADMINISTRATIVE SERVICE CENTER/DCD**  
Sara Kirk, CPA, CFE, Partner  
**HEINFELD, MEECH & CO. P.C.**  
Chrono



## LITTLEWATER CHAPTER

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PHONE: (505) 786-2120  
FAX: (505) 786-2125



WEBSITE: [www.littlewaterchapter.ndes.org](http://www.littlewaterchapter.ndes.org)

CHAPTER A  
Genevieve Castillo  
Chapter Manager  
Annjanette Bebo  
Administrative Assistant  
Email: [littlewater@navajochapters.org](mailto:littlewater@navajochapters.org)



Thomas Barbone  
President

Ernest Yazzie  
Vice President

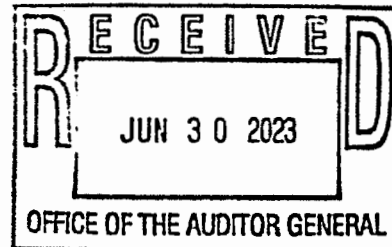
June Barbone  
Secretary/Treasurer

George Tolth  
Council Delegate

Herbert Enrico, Sr.  
Land Board Member

June 28, 2023

Helen Brown, CFE Principal Auditor  
Delegated Auditor General  
Navajo Nation Office of Auditor General  
PO Box 708  
Window Rock Arizona 86515



Dear Ms. Brown,

This letter is in response to the Internal Audit for Calendar Year 2022 with emphasis from January 1, 2022 to December 31, 2022 (12-month period) by Heinfeld, Meech and CO. PC when the exit meeting was June 20, 2023 at the Office of Auditor General in Window Rock Arizona.

The administrative staff and chapter officials realized that there are short falls in the record keeping of the Chapter Records, Procurements, Fiscal, Personnel and Property that are outlined in the Littlewater Chapter Fiscal Management System. Littlewater Chapter has reviewed the audit findings and agreed to the audit findings and will develop a plan to begin the process of Corrective Action Plan based on the recommendations by your office and Heinfeld, Meech and CO. PC.

If you should have any questions, please contact our office at Littlewater Chapter at 505-786-2120 or by email at [littlewater@navajochapters.org](mailto:littlewater@navajochapters.org).

Sincerely,

Genevieve Castillo, Chapter Manager

Thomas Barbone, President

Ernest Yazzie, Vice President

June Barbone, Secretary & Treasurer

CC: Honorable George Tolth, Council Delegate  
Calvin Castillo, Director DCD  
Myrtis Begay, Delegate SPPS, Crownpoint ASC



## LITTLEWATER CHAPTER

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CHAPTER ADMINISTRATION  
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WEBSITE: [www.littlewaterchapter.nndes.org](http://www.littlewaterchapter.nndes.org)

Thomas Barbone  
President

Ernest Yazzie  
Vice President

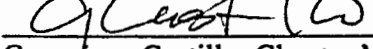
June Barbone  
Secretary/Treasurer

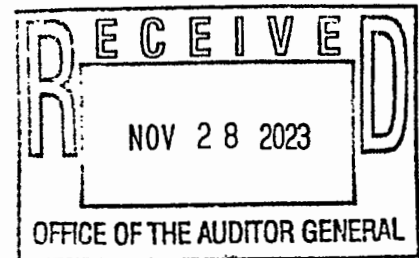
George Tolth  
Council Delegate

Herbert Enrico, Sr.  
Land Board Member

November 28, 2023

TO: Helen Brown, CFE, Principal Auditor  
Acting Auditor General  
Office of the Auditor General

FROM:   
Genevieve Castillo, Chapter Manager  
Littlewater Chapter



SUBJECT: Littlewater Chapter Audit Findings Response Letter

Attached is Littlewater Chapter's response regarding its audit findings. We have identified each findings' corrective action plan, indicated the responsible party to address the corrective action plan, and due dates for implementation of the Littlewater Chapter's Corrective Action Plan.

Should you have any questions, please call (505) 786-2120.

Xc: Chapter File  
Thomas Barbone, Chapter President  
Ernest Yazzie, Chapter Vice President  
June Barbone, Chapter Secretary & Treasurer  
Myrtis Begay, ASC  
George Tolth, Council Delegate

FINDINGS	CORRECTIVE ACTION PLAN	RESPONSIBLE	TIMELINE
<p>1. Banking activities were not administered to ensure Chapter financial activity was reviewed and properly recorded.</p>	<p>1. The Administrative Assistant and Chapter Manager shall record the date the bank statements are received, as support that the reconciliations were performed within a day of the receipt of the bank statements.</p> <p>2. The Administrative Assistant shall review outstanding checks monthly and issue a stop payment if a check has been outstanding for over 90 calendar days.</p> <p>3. The Administrative Assistant shall ensure that reconciliations are signed and dated before sending them to the Chapter Manager for approval.</p> <p>4. The Chapter Manager shall verify the bank reconciliations are signed and dated by the preparer and review the reconciliations for completeness and accuracy and sign off as evidence of approval.</p> <p>5. Chapter Officials, Chapter Manager and Administrative Assistant shall meet monthly to review and approve the monthly financial information, including bank reconciliations.</p> <p>6. If the Chapter Manager is absent or unable to review documents, the duties of this position should be delegated to another responsible party.</p> <p>7. The Chapter shall work with ASC or MIP consultant to move or eliminate the remaining interest balance in the Bank of America CD line item on the Balance Sheet.</p>	<p>1. AA / CM</p> <p>2. AA</p> <p>3. AA</p> <p>4. CM</p> <p>5. Chapter Officials CM / AA</p> <p>6. Chapter Officials ASC, DCD</p> <p>7. AA / CM ASC MIP consultant</p>	<p>October 2024</p>
<p>2. Capital assets values recorded in the Balance Sheet are not supported by the inventory and depreciation has not been updated.</p>	<p>1. The Administrative Assistant and Chapter Manager shall obtain training from ASC in areas of property control, asset reporting, and depreciation.</p> <p>2. The Administrative Assistant and Chapter Manager shall reconcile the amounts from the property inventory to the capital asset amounts in MIP, and make sure the classifications for assets agree between the two.</p> <p>3. The Administrative Assistant and Chapter Manager shall calculate depreciation expense on assets for proper Balance Sheet reporting.</p>	<p>1. AA / CM / ASC</p> <p>2. AA / CM ASC MIP consultant</p> <p>3. AA / CM MIP consultant</p>	<p>October 2024</p>
<p>3. The Chapter's Balance Sheet included negative asset and liability account balances.</p>	<p>1. The Chapter Manager shall investigate and resolve the discrepancy with the two bank accounts.</p> <p>2. The Chapter Manager shall investigate and verify liability accounts and if need to be remitted to the appropriate agency.</p> <p>3. Chapter Officials, Chapter Manager and Administrative Assistant shall meet monthly to review Balance Sheet for completeness and accuracy.</p>	<p>1. CM MIP consultant</p> <p>2. CM MIP consultant</p> <p>3. CM / AA Officials</p>	<p>October 2024</p>

<p>4. Payroll activities were not executed properly and supporting documentation was not on file.</p>	<ol style="list-style-type: none"> <li>1. The Administrative Assistant shall confirm that all required documentation is retained in the Personnel File at the time of employment such employment application, letter of interest, resume, copy of identification, social security card and voter registration.</li> <li>2. The Administrative Assistant shall complete a new PAF for new hires and salary adjustment and obtain all required signatures. If an employee is being paid an extra incentive, the additional pay shall be documented in a memo and signed by the Chapter Manager.</li> <li>3. The Administrative Assistant shall require employees to sign their timesheets before sending to the Chapter Manager for approval.</li> <li>4. The Administrative Assistant and Chapter Manager shall work to complete all deposits for state unemployment tax in a timely manner to include that all employees are included and accounted for.</li> </ol>	<ol style="list-style-type: none"> <li>1. AA / CM</li> <li>2. AA / CM</li> <li>3. AA / CM</li> <li>4. AA / CM</li> </ol>	<p>October 2024</p>
<p>5. Financial Reports were not shared with the Chapter during four months of the audit year.</p>	<ol style="list-style-type: none"> <li>1. Chapter Officials and Chapter Administration shall determine a course of action resulting in the adherence to the monthly Chapter Planning/Regular Meetings.</li> <li>2. If meetings are not held, financials for the impacted months shall be presented at the next possible Chapter meeting.</li> <li>3. The Chapter Secretary/Treasurer shall obtain the financial statements from the Administrative Assistant and/or Chapter Manager for chapter meetings to be shared with community membership.</li> <li>4. The Chapter Administration will display Financials on the community bulletin board for the community membership to view.</li> <li>5. Chapter Officials and Chapter Administration shall explore virtual options such as getting financial reports on the chapter website (once Internet improves)</li> </ol>	<ol style="list-style-type: none"> <li>1. Chapter Officials CM / AA</li> <li>2. Chapter Officials CM / AA</li> <li>3. Chapter Officials CM / AA</li> <li>4. CM / AA</li> <li>5. Chapter Officials CM / AA</li> </ol>	<p>October 2024</p>
<p>6. Cash disbursements were not preapproved or budgeted, nor coded in accordance with the chart of accounts.</p>	<ol style="list-style-type: none"> <li>1. The Administrative Assistant shall obtain appropriate approvals before making any purchases.</li> <li>2. The Administrative Assistant shall consult the Chart of Accounts when preparing Fund Approval Form.</li> <li>3. The Chapter Manager should verify an expenditure is budgeted prior to approval of Fund Approval Form.</li> <li>4. The Chapter Manager shall consult with Chart of before an approval of Fund Approval Fund (FAF).</li> <li>5. The Chapter Manager shall perform an independent review of posted transactions for adherence to the Chart of Accounts.</li> </ol>	<ol style="list-style-type: none"> <li>1. AA</li> <li>2. AA</li> <li>3. CM</li> <li>4. CM</li> <li>5. CM</li> </ol>	<p>October 2024</p>

<p>7. Scholarship and Housing Financial Assistance disbursements were not made in accordance with policy and all required documentation was not on file.</p>	<ol style="list-style-type: none"> <li>1. The Administrative Assistant and Chapter Manager shall verify all applications are complete and accurate before approval and include all required documentation as per such Policy.</li> <li>2. The Chapter Manager shall review assistance disbursements before the checks are prepared to verify the amounts are within the maximums established by the policy.</li> <li>3. The Chapter Officials shall verify that disbursements comply with financial assistance policies and procedures before signing checks.</li> <li>4. The Chapter Officials and Chapter Administration shall amend financial assistance policies to reflect current practice or the current policy should be adhered to.</li> <li>5. The Chapter Officials and Chapter Administration shall obtain DOJ review and community approval for amended policies.</li> </ol>	<ol style="list-style-type: none"> <li>1. AA / CM</li> <li>2. CM</li> <li>3. Officials</li> <li>4. Officials CM / AA</li> <li>5. Officials CM / AA</li> </ol>	<p>October 2024</p>
<p>8. Travel reimbursements were not calculated and reimbursed in the proper amounts.</p>	<ol style="list-style-type: none"> <li>1. The Chapter Manager shall apply the correct per diem rates to the Trip Expense Report, to assure that employees and officials are being reimbursed at amounts established by the Navajo Nation.</li> <li>2. The Administrative Assistant shall closely review actual travel expenses before providing supporting documentation to the Chapter Manager, to assure that employees and officials are being reimbursed at amounts established by the Navajo Nation.</li> <li>3. The Chapter Manager shall implement a review of the reimbursement calculations before they are approved, to verify the calculations are accurate.</li> </ol>	<ol style="list-style-type: none"> <li>1. CM</li> <li>2. AA</li> <li>3. CM</li> </ol>	<p>October 2024</p>
<p>9. Procurement policies were not followed.</p>	<ol style="list-style-type: none"> <li>1. The Administrative Assistant and Chapter Manager shall obtain, maintain and file three written quotes to support Chapter procurement activities.</li> <li>2. The Administrative Assistant and Chapter Manager shall properly record and file all vendor files contain all required documents Chapter's records activities.</li> <li>3. Checks should not be signed by designated Chapter Officials until the receipt of three quotations is verified.</li> </ol>	<ol style="list-style-type: none"> <li>1. AA / CM</li> <li>2. AA / CM</li> <li>3. Officials CM / AA</li> </ol>	<p>October 2024</p>
<p>10. The Chapter's audits are not current and have not been issued timely.</p>	<ol style="list-style-type: none"> <li>1. The Administrative Assistant and Chapter Manager shall organize the filing system according to the Chapter's Records Management Policies and Procedures so documents are easy to retrieve.</li> <li>2. The Chapter Manager shall procure the services of an independent auditor to the audit the Chapter's financial statements to bring the audit current.</li> </ol>	<ol style="list-style-type: none"> <li>1. AA / CM</li> <li>2. AA / CM</li> </ol>	<p>October 2024</p>

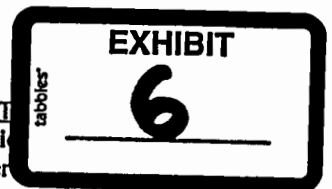
# LITTLEWATER CHAPTER

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CHAPT  
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AnnJanette Bebo  
Administrative Assistant  
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Thomas Barbone  
President

Ernest Yazzie  
Vice President

June Barbone  
Secretary/Treasurer

George Tolth  
Council Delegate

Herbert Enrico, Sr.  
Land Board Member

## RESOLUTION OF

LITT-10-24-3224

### THE LITTLEWATER CHAPTER OF EASTERN NAVAJO AGENCY

#### RESOLUTION TO ACCEPT AND APPROVE CORRECTIVE ACTION PLAN FOR FY'23 INTERNAL AUDIT.

#### WHEREAS:

1. Pursuant to 26 N.N.C., Section 3 (A) the Littlewater Chapter is a duly recognized certified Chapter under the Navajo Nation Government, as listed at 11 N.N.C., part 1, section 10, and
2. Pursuant to 26 N.N.C., Section 1 (B) Littlewater Chapter is vested with authority to review all matters affecting the community and to make appropriate correction when necessary and make recommendation to the Navajo Nation and other local agencies for appropriate actions, and
3. Pursuant to Resolution No. CAP-34-98, the Navajo Nation council approved the Historic Local Governance Act, which authorized the local Navajo Communities to plan, develop and implement a restructuring process to improve community decision making allowing communities to excel and flourish enabling Navajo leaders to lead toward a prosperous future and improve the strength of the Navajo Nation Sovereignty; and
4. The Littlewater Chapter formally requests to accept and approve Corrective Action Plan for FY'23 Internal Audit.

#### NOW, THEREFORE BE IT RESOLVED THAT:

1. The Littlewater Chapter membership hereby approve and accept Corrective Action Plan for FY'23 Internal Audit.

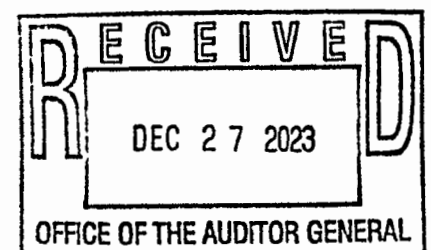
#### CERTIFICATION

WE HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly considered by and moved for adoption by Herbert Enrico, Sr., seconded by Joe Ramone, thoroughly discussed and adopted by a vote of 30 in favor, 0 opposed and 0 abstained at a duly called meeting at Littlewater Chapter, Navajo Nation (New Mexico) on this 20<sup>th</sup> day of December 2023.

Thomas Barbone, Chapter President

Ernest Yazzie, Chapter Vice-President

June Barbone, Secretary/Treasurer



## BUDGET AND FINANCE COMMITTEE

March 19, 2024

Regular Meeting

### VOTE TALLY SHEET:

**Legislation No. 0031-24:** An Action relating to the Resources and Development Committee and the Budget and Finance Committee; Accepting the Internal Audit of the Littlewater Chapter and Approving the Littlewater Chapter's Proposed Corrective Action Plan  
Sponsor: George Tolth, Council Delegate

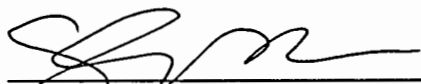
*Motion: Norman M. Begay*

*Second: Lomardo Aseret*

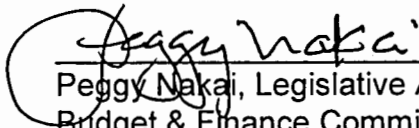
*Vote: 3-2, Chairperson not voting*

### Final Vote Tally:

Lomardo Aseret		<b>Nay</b>
Norman M. Begay	<b>Yea</b>	
Amber K. Crotty	<b>Yea</b>	
Lester Yazzie	<b>Yea</b>	
Shaandiin Parrish		
Carl R. Slater		<b>Nay</b>



Shaandiin Parrish, Chairperson  
Budget & Finance Committee



Peggy Nakai, Legislative Advisor  
Budget & Finance Committee