

LEGISLATIVE SUMMARY SHEET

Tracking No. 0286 - 20

DATE: November 12, 2020

TITLE OF RESOLUTION: AN ACTION RELATING TO BUDGET AND FINANCE AND COMMITTEES; DIRECTING THE OFFICE OF THE AUDITOR GENERAL TO CONDUCT A PERFORMANCE AUDIT OF THE NAVAJO NATION OFFICE OF THE CONTROLLER IN FISCAL YEAR 2021

PURPOSE: The purpose of this resolution is to direct the Office of the Auditor General to include the Office of the Controller in its Fiscal Year 2021 audit plan.

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:
Website Posting Time/Date:
Posting End Date: 11.23.2020
Eligible for Action: 11.24.2020

Budget & Finance Committee

**PROPOSED STANDING COMMITTEE RESOLUTION
24th NAVAJO NATION COUNCIL -- SECOND YEAR, 2020**

INTRODUCED BY



Primary Sponsor

TRACKING NO. 0286-20

AN ACTION

RELATING TO BUDGET AND FINANCE AND COMMITTEES; DIRECTING THE
OFFICE OF THE AUDITOR GENERAL TO CONDUCT A PERFORMANCE
AUDIT OF THE NAVAJO NATION OFFICE OF THE CONTROLLER IN FISCAL
YEAR 2021

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee exercise oversight of the Office of the Controller.
2 N.N.C. § 301 (B)(13).
- B. The Budget and Finance Committee exercises oversight of the Office of the Auditor
General and acts as an Audit Committee of the Navajo Nation Council. 2 N.N.C. § 301
(B)(13).
- C. The Auditor General is authorized and directed to be responsive to the requests of
management for specific information, review or audit of any aspect of Navajo Nation
and chapter organization. 12 N.N.C. § 4 (D).

SECTION TWO. FINDINGS.

- A. The Office of the Controller ("OOC") is a program in the Executive Branch of the
Navajo Nation government.

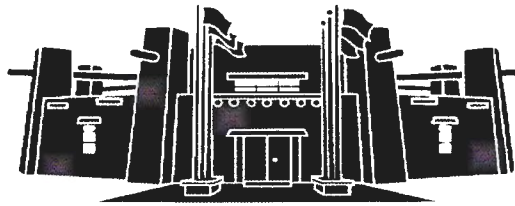
1 B. A full and complete performance audit of OOC is necessary to identify potential issues
2 or deficiencies within the operations of OOC.

3 C. The Navajo Nation Office of the Auditor General is responsible for conducting audits
4 on for Navajo Nation government divisions, departments, programs, and offices, or for
5 outsourcing audits through the Navajo Nation's procurement process.

6 D. The Budget and Finance Committee determines that conducting a performance
7 audit of OOC is necessary at this time to determine how OOC's performance and
8 operations can be improved.

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10 **SECTION THREE. DIRECTIVE THE OFFICE OF THE AUDITOR GENERAL**

11 A. The Navajo Nation Budget and Finance Committee directs the Auditor General to
12 include the Office of the Controller in its Fiscal Year 2021 Audit Plan schedule.
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MEMORANDUM

TO: Honorable Raymond Smith, Jr.
24th Navajo Nation Council

FROM: Ron Haver for
Kristen Lowell, Principal Attorney
Office of Legislative Counsel

DATE: November 12, 2020

SUBJECT: **AN ACTION RELATING TO BUDGET AND FINANCE AND COMMITTEES; DIRECTING THE OFFICE OF THE AUDITOR GENERAL TO CONDUCT A PERFORMANCE AUDIT OF THE NAVAJO NATION OFFICE OF THE CONTROLLER IN FISCAL YEAR 2021**

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.