

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

23<sup>RD</sup> NAVAJO NATION COUNCIL - First Year, 2015

AN ACTION

RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE;  
ACCEPTING THE FOLLOW-UP REVIEW OF THE NAVAJO NATION FAIR CORRECTIVE  
ACTION PLAN IMPLEMENTATION AND IMPOSING SANCTIONS AGAINST THE PARKS  
AND RECREATION DEPARTMENT AND THE DIRECTOR OF THE DIVISION OF NATURAL  
RESOURCES IN ACCORDANCE WITH 12 N.N.C. SECTIONS 9(B) AND (C) FOR  
FAILURE TO IMPLEMENT THE CORRECTIVE ACTION PLAN

BE IT ENACTED:

Section One. Findings

- A. The Resources and Development Committee has oversight authority over the Division of Natural Resources and Parks and Recreation Department. 2 N.N.C. §501(C)(1).
- B. The Budget and Finance Committee is authorized to act as the Audit Committee of the Navajo Nation Council. 2 N.N.C. §300(C)(6).
- C. The Auditor General is authorized to "[p]repare and present to the Budget and Finance Committee of the Navajo Nation Council, and to the appropriate elements of management, clear and concise reports of the results of internal audit reviews and examinations, prepared in accordance with generally accepted auditing standards and governmental auditing standards as promulgated by the Comptroller General of the United States. 12 N.N.C. §4(E).

- D. The Auditor General conducted a Special Review of the 2008 and 2009 Navajo Nation Fair and recommended approval of the Corrective Action Plan submitted by the Parks and Recreation Department. The Special Review and the Corrective Action Plan were accepted by the Budget and Finance Committee. BFAU-34-10.
- E. The Auditor General conducted a Follow-Up Review of the Navajo Nation Fair Correction Action Plan Implementation and recommends acceptance of the Review and Correction Action Plan Implementation.
- F. The Auditor General is authorized to recommend sanctions of ten percent (10%) of monies payable from any governmental fund of the Navajo Nation as defined at 12 N.N.C. § 810(R) to be withheld after the recommended sanction is approved by the Budget and Finance Committee. 12 N.N.C. §9(B) .
- G. In addition, the Auditor General is authorized to recommend that the director of any program, division, or entity of the Navajo Nation which fails to implement a corrective action plan, as reported by the Auditor General, shall have twenty percent (20%) of his or her salary withheld by the Controller. 12 N.N.C. §9(C) .

## Section Two. Acceptance

- A. The Navajo Nation hereby accepts the Follow-Up Review of the Navajo Nation Fair Correction Action Plan Implementation, attached hereto as Exhibit A, which was implemented pursuant to BFAU-34-10, attached hereto as Exhibit B.
- B. The Navajo Nation hereby imposes sanctions against the Parks and Recreation Department and the Director of the Division of Natural Resources for failure to implement the Corrective Action Plan in accordance with 12 N.N.C. §§ 9(B) and 9(C) .

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, 0 opposed, this 7<sup>th</sup> day of April, 2015.

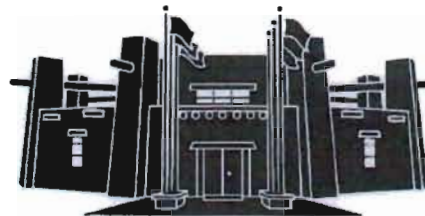
A handwritten signature in black ink, appearing to read 'Jonathan Nez'.

Jonathan Nez, Chairperson

Budget and Finance Committee

Motion: Dwight Witherspoon

Second: Tom T. Chee



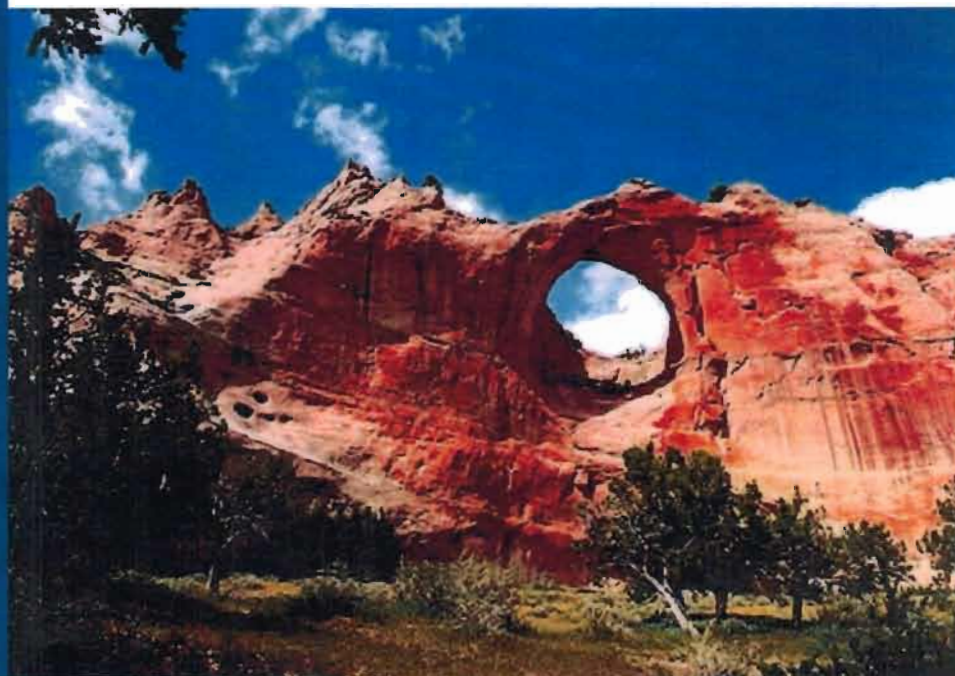
## **OFFICE OF THE AUDITOR GENERAL**

### **The Navajo Nation**

#### **A Follow-Up Review of the Navajo Nation Fair Corrective Action Plan Implementation**

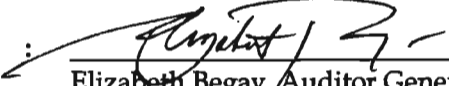
**Report No. 14-15  
June 2014**

Performed by:  
Ernest Chischilly, Senior Auditor  
Karen Briscoe, Senior Auditor  
Jeanine Jones, Auditor



**M-E-M-O-R-A-N-D-U-M**

**TO :** Martin Begaye, Department Manager  
**DEPARTMENT OF PARKS AND RECREATION**

**FROM :**   
Elizabeth Begay, Auditor General  
**OFFICE OF THE AUDITOR GENERAL**

**DATE :** June 30, 2014

**SUBJECT :** Navajo Nation Fair Corrective Action Plan Follow-Up Review

The Office of the Auditor General conducted a follow-up review of the Navajo Nation Fair corrective action plan (CAP) implementation in accordance with 12 Navajo Nation Code, section 7. The follow-up review was conducted to determine whether the Parks and Recreation Department-Special Events Section implemented its CAP to resolve the findings presented in audit report no. 10-13.

Review Results	
FINDING	STATUS
The Navajo Nation Fair incurs losses.	Not resolved.
Lack of controls over revenues and expenses.	Not resolved.
Fairground facilities need improvements	Not resolved.

The Parks and Recreation Department did not demonstrate sufficient improvements in managing the Navajo Nation Fair. Therefore, the Office of the Auditor General recommends sanctions be imposed on the Program Manager and the Parks and Recreation Department in accordance with 12 Navajo Nation Code., sections 9(b) and 9(c) for non-implementation of the corrective action plan.

xc: Frederick White, Director  
**DIVISION OF NATURAL RESOURCES**  
Genevieve Tsourlarkis, Fair Manager  
**SPECIAL EVENTS SECTION**  
Katherine Benally, Chairperson  
**RESOURCES AND DEVELOPMENT COMMITTEE**  
Chrono

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## **Introduction and Background**

The Navajo Nation Office of the Auditor General conducted a follow-up review of the Navajo Nation Fair corrective action plan (CAP) implementation in accordance with 12 Navajo Nation Code (N.N.C.) section 7. The follow-up review was conducted to determine whether the Parks and Recreation Department-Special Events Section implemented its CAP to resolve the findings presented in audit report no. 10-13. The Navajo Nation Council Budget and Finance Committee approved the CAP on August 17, 2010, per resolution no. BFAU-34-10.

The Navajo Nation Fair is an annual event that includes activities such as concerts, carnival, rodeos, pow-wow and fireworks. The Parks and Recreation Department-Special Events Section (Department) is responsible for managing and promoting the Annual Navajo Nation Fair (Fair). The Special Events Section is managed by a Fair Manager and is supervised by the Parks and Recreation Department Manager.

The Fair Enterprise Fund was established to fund the production of the annual Fair. In addition, the Parks and Recreation Department-Special Events Section used the Parks Enterprise Fund to supplement the cost of the Fair activities.

## **Objectives, Scope and Methodology**

In accordance with 12 N.N.C., section 7, the following objectives were established for the follow-up review:

- Determine whether Parks and Recreation Department-Special Events Section implemented its CAP.
- To identify barriers, if any, that hindered the implementation of the CAP.

The follow-up focused on reviewing the 2013 Navajo Nation Fair. In meeting the objectives, the auditors verified records pertaining to the CAP implementation as provided by Parks and Recreation Department. The Fair Enterprise Fund General Ledger transactions were analyzed from July 01, 2013 to February 28, 2014 to determine the revenues and expenses for production of the 2013 Fair. In addition, the auditors interviewed Parks and Recreation Department key staff and obtained written acknowledgement from the Department Manager on those corrective measures not implemented. Those corrective measures acknowledged as not implemented were not further reviewed.

The Office of the Auditor General expresses appreciation to Parks and Recreation Department for their cooperation and assistance throughout this review.



## REVIEW RESULTS

### FINDING I: The Fair incurs losses annually.

**Sub-finding 1: The annual Fair incurs losses.**

The initial audit found the 2008 and 2009 Fairs combined generated \$2.42 million in revenues; however, expenses totaled \$2.83 million. As a result, the Fair incurred losses of more than \$400,000 over the two year period. This indicates the Department was unable to efficiently produce the Fair with the resources provided to prevent or minimize losses in 2008 and 2009.

**Corrective Measures:**

1. The Department will contact sponsors, Navajo Nation departments and programs to collaborate on production of the Fair.
2. The Department will develop a Production Guidelines manual that will contain policies & procedures on revenues, expenditures, procurement, cost/benefit analyses, and staff and event coordinator duties.
3. Analyses of revenues and costs will be performed to establish methods of allocating resources.
4. Events and activities will be budgeted according to revenues and resources.
5. Expenses will be monitored by use of the Production Guidelines.

**Follow-up results: All five corrective measures were not implemented.**

The Department manager acknowledged that production guidelines were not developed, analysis of Fair revenue and cost was not performed to develop a realistic budget and expenses were not monitored. In addition, there was no evidence that the Department contacted sponsors and Navajo Nation departments/programs to collaborate on production of the Fair.

Compilation of the 2013 Navajo Nation Fair revenues and expenses shows a loss of approximately \$53,157. The loss signifies the Department did not make improvement in managing the Fair. Appendix A illustrates the financial results of the 2013 Navajo Nation Fair.

**Sub-finding 2: The Fair Enterprise Fund was not operating as intended to be self-sufficient.**

The initial audit found the Parks Enterprise Fund and general fund were used to subsidize the Fair Enterprise Fund to produce the Fair. This practice contradicted the intent of the Fair Enterprise Fund to be self-sufficient to fully fund the cost of the annual Fair.

**Corrective Measures:**

1. Research governmental enterprise fund practices. Create a "Commonwealth fund" or convert the Fair as a 501C status event.
2. Obtain clarity on meaning of self-sufficiency of original intent from Navajo Nation oversight committee(s) and obtain legal opinion on the original Fair plan of operation.
3. Amend the Fair plan of operation based on the research.
4. Upgrade the Production Guidelines policies and procedures to improve efficiency of operations.

**Follow-up results: All four corrective measures were not implemented.**

The Department Manager acknowledged that research of other governmental enterprise fund practices was not done and production guidelines to improve efficiency were not developed.



In addition, the Department Manager did not obtain legal advice to clarify the meaning of self-sufficiency to amend the Fair plan of operation. Our follow-up review found the Parks Enterprise Fund was used to subsidize the Fair Enterprise Fund in the production of the 2013 Navajo Nation Fair. The Department transferred \$374,267 from the Parks Enterprise Fund into the Fair Enterprise Fund. Also, Fair-related expenses of \$17,311 were paid from the Parks Enterprise Fund. This shows the Fair Enterprise Fund has yet to become self-sufficient to fully fund the annual Fair.

## **FINDING II: Lack of Controls over Revenues and Expenses.**

**Sub-finding 3: Uncollected receivables led to loss Fair revenues of approximately \$36,000.** The initial audit found tickets sold on credit and unpaid booth rental fees were not collected. The uncollected receivables led to loss revenues of \$36,000 for the 2008 Fair.

**Corrective Measures:**

1. An accounts receivable ledger will be established and maintained (or updated).
2. Reconciliations will be performed periodically by another employee other than the collectors.
3. For outstanding receivables, collection efforts will be initiated by telephone, letters and emails.

**Follow-up results: All three corrective measures were not implemented.**

The Department could not provide accounts receivable ledgers, and evidence that reconciliations and collection efforts were performed. Our review of vendor fees found 34 vendors did not fully pay their booth rental fees and owed \$9,925 as of March 2014, which is about 6 months after the Fair has ended. There is no assurance the receivables will be collected.

**Sub-finding 4: Cash collected was not deposited but kept on hand. This resulted in loss of over \$8,000.**

The initial audit found during the 2008 Fair, all cash collected was not deposited. Cash collected was kept on hand to award contestant winners and to pay rodeo administrative personnel. Records showed the Department had \$325,516 cash on hand. However, verification of awards to contestants and payments to rodeo administrative personnel revealed \$316,987 was disbursed, leaving \$8,529 unaccounted cash.

**Corrective Measures:**

1. Paper money and coins will not be accepted as payment(s) for certain fees, such as rodeo entry/vendor/food stand/etc.
2. All receipts will be deposited with the Cashiers Office.
3. All payments will be disbursed by use of checks (for Fair workers and rodeo contestants).
4. Department will confer with Office of Controller on the appropriate method of payment to contestants for events such as 4-H, Song & Dance and Pow-wow.
5. Appropriate payout method will be established based on Office of Controller's recommendations.

**Follow-up results: The corrective measures were not implemented.**

The following deficiencies were found during the 2013 Navajo Nation Fair:

- \$9,935 cash was accepted for rodeo entry fees, which was not reported or deposited with the Navajo Nation Cashiers Office. Rather, the cash was paid out to Rodeo contestants.
- \$3,325 in vendor fees was not deposited with the Navajo Nation Cashiers Office and presumed missing.
- \$20,000 in cash was paid to eleven rodeo event winners.
- \$40,000 in cash was paid to Fair workers.
- \$3,782 intended for cash payouts is unaccounted for.

In addition, there was no evidence the Department Manager conferred with the Office of Controller on the appropriate payout method to contestants. Overall, the deficiencies in the cash receipt and cash payout process remain unresolved.

**Sub-finding 5: Cost/benefit analysis for hosting a Fair event was not performed, which resulted in two year loss of \$55,000.**

The initial audit found for the 2008 and 2009 Fair the Department paid \$112,000 to a professional rodeo organization to host a one-day rodeo event each year. In contrast, revenues generated from the event, consisting of parking fees and ticket sales for the two years amounted to \$57,000 resulting in a loss of \$55,000. Other expenses such as Fair workers' wages, security, law enforcement, and travel (i.e., lodging, food, and transportation) were not included in calculating the loss. Therefore, hosting the events resulted in loss greater than \$55,000.

**Corrective Measures:**

1. Training or a consultant will be obtained on cost/benefit analyses techniques.
2. Cost/benefit analysis will be conducted for each revenue-generating event prior to production for ensuring resources are used effectively, profits are achieved and losses are prevented or minimized.
3. An event proven non-cost effective or non-beneficial shall be re-evaluated for the event's continuance.
4. Any proposed new event will undergo a cost/benefit analysis and be subject to the Production Guidelines.

**Follow-up results: The Department Manager acknowledged that the corrective measures were not implemented.**

During the 2013 Navajo Nation Fair, the Department hosted three concerts costing \$112,088. However, ticket sales were only \$10,625, resulting in a loss of \$101,463. Other expenses such as law enforcement, security, workers' wages, and travel were not included in calculating the loss. Thus, hosting the three concerts resulted in greater loss than \$101,463.

**Sub-finding 6: The Department processed procurement documents without properly classifying expenditures.**

The initial audit found expenses such as food, catering, lodging, advertising, printing, and temporary workers' wages were not properly classified. The Department classified these expenses as "other services" although the Navajo Nation has a chart of accounts to properly classify expenses. During the 2009 Fair, expenses classified as "other services" were actually for:

- Food, refreshments and catering that totaled \$28,834.
- Advertising, sponsorships, printing, uniforms, gifts and awards that totaled \$96,859.
- Temporary workers that totaled \$76,267.

Expenses that are not properly classified contribute to unreliable reporting of expenses.

**Corrective Measures:**

1. The Department will confer with Office of Controller on development of all budgets in accordance to specified expenses and guidelines established by the chart of accounts object codes per the Navajo Nation Budget Manual.
2. The Department will make sure that all expenses are classified correctly prior to processing of procurement documents.

**Follow-up results:**

**The corrective measures are deemed implemented.**

**Sub-finding 7: Navajo Nation exempt employees were additionally compensated for working at the Fair.**

The initial audit found the Department Manager allowed exempt employees that worked at the Navajo Nation Fair to receive additional compensation of \$10,039 and \$3,916 for the 2008 and 2009 Fair, respectively, although exempt positions are not eligible for overtime compensation. The Department could have used alternative work schedules or time off for exempt employees but chose not to.

**Corrective Measures:**

1. The Department will coordinate with Department of Personnel Management to identify options of compensating departmental exempt employees assigned to work during the Fair.
2. The Department will adhere to Department of Personnel Management suggestion or recommendation.

**Follow-up results:**

**The corrective measures are deemed implemented.**

**Sub-finding 8: Payments to Fair workers were not reported to Internal Revenue Service (IRS).**

The initial audit found that during the 2008 Fair, approximately \$100,000 of Fair workers' wages was not reported to IRS in violation of tax regulations. The Navajo Nation could be subject to tax liabilities for not reporting wages paid to Fair workers.

**Corrective Measures:**

1. The Department will adhere to IRS regulations.
2. The Department will follow established Office of Controller procedures to process Fair workers' wages through the financial system.

**Follow-up results: The corrective measures were not implemented.**

The Department did not utilize the Navajo Nation financial information system in paying Fair workers approximately \$40,000 in cash. In addition, for those workers who made \$600 or more, the Department reported to the IRS the wages paid by issuing 1099 MISC forms. For those workers who made less than \$600, there was no reporting to the IRS of the wages paid totaling \$18,363 although all wages are subject to be reported to the IRS. In addition, there was no identification of whether the workers were contractors or employees.



### **Finding III: Fairground Facilities need Improvement.**

#### **Sub-finding 9: Capital improvement of the Fairground facilities was not made a priority.**

The initial audit found that Fair patrons were dissatisfied with the overall condition of the Fairground and rated the Fairground facilities and conditions poor; specifically the parking area, restroom facilities, traffic control, landscaping, picnic area, and walkways. The patrons expressed displeasures on the limited number of restrooms and raised concern on the lack of handicap accessibility. Overall, the lack of improvements and inadequate maintenance of the Fairground led to disappointed patrons.

#### **Corrective Measures:**

1. The Department will formalize a contract for updating (revision) of the 2005 Conceptual Master Plan. The revision will include scaling down by segmenting the whole project into various smaller construction projects over a number of years for feasibility purposes.
2. The Department will analyze revenues and expenses for determining amount of funds needed for maintenance and capital improvements.
3. The Department will prioritize infrastructural and maintenance issues according to the revised Conceptual Master Plan, safety issues and availability of funds. A prioritization of projects will be created.
4. The Department will seek grants, donations and sponsorships to fund the projects. The revised plan will be utilized in grant applications and other funding sources. Sponsorships and grant requests will be submitted to appropriate entities and program sources.
5. The Department will combine funds (in a capital fund reserve account) to undertake capital improvements, refurbishments, and redevelopment of infrastructure and facilities based on the prioritization of projects.

#### **Follow-up results: The corrective measures were not implemented.**

The Department Manager acknowledged that the master plan for the Fairgrounds was not updated and amount needed for maintenance and capital improvements was not identified. The Department did not seek grants or donations. Furthermore, the Department Manager could not provide documentation that prioritizes infrastructure and maintenance projects based on the safety issues.

#### **Sub-finding 10: No assurance the Fairground is safe.**

The initial audit found inspection reports by the US Office of Environmental Health and Navajo Nation Safety Loss Program presented the following conditions: a) inadequate repairs to Fairground infrastructure, b) electrical hazards, and c) severe deterioration of seating and walking planks.

Bleachers used for public events are required to be inspected by a licensed design professional at least every two years. These inspections require written certifications that the bleachers are fit for use and safe for the public. According to the Navajo Nation Safety Loss Program, the Fairground bleachers were last inspected about ten (10) years ago by a licensed professional. There is no assurance the Fairground bleachers is structurally intact and safe.

#### **Corrective Measures:**

1. The Department will meet with regulatory agencies (Office of Environmental Health, Safety and Loss Control Program, and Fire department).
2. An action plan will be developed, concurred and acknowledged for each finding.

3. Identify and appropriate funds for repair and maintenance.
4. Develop and implement maintenance work schedule to resolve findings.
5. The Department will follow Navajo Nation procurement process to issue Request For Proposals for structural engineering services for inspection of the Fairground bleachers structure.
6. The Department will select a licensed contractor/engineer to inspect the Fairground bleachers.
7. The Department will oversee the inspection per licensed contractor/engineer's scope of work and assessment.
8. The Department will follow through on the contractor/engineer's recommendations.

**Follow-up results: The corrective measures were not implemented.**

The Department Manager met with the Office of Environmental Health, Safety Loss Control Program, and Fire department to discuss the inspection reports. However, the Department Manager did not develop an action plan, and identify funds for repairs and maintenance. Request for proposals for structural engineering services to inspect the Fairground bleachers were not issued. Therefore, the issue of unsafe fairgrounds was not resolved.

## Conclusion

Overall, the corrective measures within the CAP were not implemented. Therefore, the deficiencies presented in the initial audit report remain unresolved. Title 12, N.N.C., section 8 imposes upon Parks and Recreation Department the duty to implement the corrective action plan according to the terms of the plan. Since the corrective measures were not implemented, Parks and Recreation Department did not demonstrate sufficient improvements in managing the Navajo Nation Fair.

Title 12 N.N.C., sections 9(b) and 9(c) directs Office of the Auditor General to recommend sanctions against the Parks and Recreation Department and Department Manager for not fully implementing the corrective action plan. The sanctions involve withholding 10% of the Department's budget and 20% of the Department Manager's salary. Accordingly, the Office of the Auditor General recommends sanctions be imposed on the Department and the Department Manager in accordance with 12 N.N.C., sections 9(b) and 9(c) for non-implementation of the corrective action plan.

## APPENDIX A

**Table 1**  
**2013 Navajo Nation Fair**  
**Revenues and Expenses**

**Revenue:**

Navajo Nation Departments	\$	132,889
Sponsorships	\$	404,283
Tickets, Parking and Other Fees	\$	269,043
Rodeo and Other Entry Fees	\$	153,619
Carnival	\$	98,291
Booth Rental Fees	\$	53,003
Parade Entry Fees	\$	25,367
Sale/Vending	\$	4,471
<b>Total revenues</b>	<b>\$</b>	<b>1,140,966</b>

**Expenses:**

Workers /Contractors& other services	\$	536,303
Gifts and awards	\$	475,683
General/custodial supplies	\$	43,379
Printing, promotional items & advertising	\$	29,217
Equipment rental	\$	27,574
Travel & lodging expenses	\$	21,142
Repair & maintenance expenses	\$	19,365
Refreshments and catering	\$	18,897
Waste disposal	\$	9,464
Postage & shipping	\$	3,552
Communications	\$	3,125
Professional & other fees expenses	\$	2,640
Unidentified	\$	3,782
<b>Total expenses</b>	<b>\$</b>	<b>1,194,123</b>
<b>Loss</b>	<b>\$</b>	<b>(53,157)</b>

Source: Office of Auditor General compilation of 2013 Navajo Nation Fair revenues and expenses





BFAU-34-10

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

21<sup>st</sup> OF THE NAVAJO NATION COUNCIL - FOURTH YEAR, 2010

AN ACTION  
RELATING TO FINANCE; ACCEPTING THE SPECIAL REVIEW OF THE 2008 AND  
2009 NAVAJO NATION FAIR SUBMITTED BY THE OFFICE OF THE AUDITOR GENRAL  
AND APPROVING THE CORRECTIVE ACTION PLAN SUBMITTED BY THE PARKS AND  
RECREATION DEPARTMENT

BE IT ENACTED:

1. The Navajo Nation hereby accepts Audit Report No. 10-13, the Special Review of the 2008 and 2009 Navajo Nation Fair, and approves the Parks and Recreation Department corrective action plan, hereto as Exhibits A and B, respectively.

2. The Navajo Nation hereby directs that copies of the Parks and Recreation Department corrective action plan be provided to the Office of the President/Vice President, and the Resources Committee, as part of their oversight responsibilities for the Parks and Recreation Department.

3. The Navajo Nation hereby directs the Parks and Recreation Department to submit a written status report on their progress in implementation of the corrective action plan to the Office of Auditor General six months after the approval of this resolution.




4. The Navajo Nation hereby directs the Office of the Auditor General to review the written status report to be submitted by the Parks and Recreation Department and report to the Resources Committee, as well as the Budget and Finance Committee.

5. The Navajo Nation hereby directs the Office of the Auditor General to conduct a follow-up review twelve months after the approval of this resolution to verify actions claimed to have been taken by the Parks and Recreation Department, to issue a written follow-up report indicating the Parks and Recreation Department progress in implementing the corrective action plan, and to make recommendations to the Resources Committee, as well as the Budget and Finance Committee.

**ORIGINAL**

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the 21<sup>st</sup> 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 04 in favor, 00 opposed and 00 abstained, on this 17th day of August, 2010.



LoRenzo C. Bates, Chairperson  
Budget and Finance Committee

Motion: Leonard Chee  
Second: Ralph Bennett

**ORIGINAL**