

RESOLUTION OF THE
NAABIK'ÍYÁTI' STANDING COMMITTEE OF THE
23RD NAVAJO NATION COUNCIL - Fourth Year, 2018

AN ACTION

RELATING TO NAABIK'ÍYÁTI' COMMITTEE; CONFIRMING THE APPOINTMENT OF
LORETTA LARGO TO SERVE ON THE NAVAJO TAX COMMISSION

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Naabik'íyáti' Committee is a Standing Committee of the Navajo Nation Council and is empowered to give final confirmation of the appointments to boards, commissions, and colleges, unless otherwise provided by law. 2 N.N.C. §§ 700(A) and 701(A)(1).

SECTION TWO. FINDINGS

- A. The Navajo Tax Commission is established under the Executive Branch of the Navajo Nation government. 2 N.N.C. § 3351.
- B. The Commission consists of five (5) members, at least three (3) of whom shall be Navajos. 2 N.N.C. § 3352(A).
- C. Pursuant to 2 N.N.C. § 3352(B), the President of the Navajo Nation shall, at the times required under Subsection (C) and (E), nominate a person qualified by virtue of education, experience, or office, and upon confirmation by the Government Services Committee of the Navajo Nation Council, such person shall be appointed to serve a term as a Commissioner. The Government Services Committee shall mean the Naabik'íyáti' Committee, pursuant to CO-45-12.
- D. Pursuant to 2 N.N.C. § 3352(C), the terms of office of commissioners shall be five (5) years; provided, however, that in order to stagger the expiration of terms of office, March 31 of each year shall be the common anniversary date, the three present Commissioners shall continue to serve out their appointed terms, and, of the two new Commissioner appointees, one shall be appointed for a term ending in 1990, and the other for a term ending in 1991.
- E. Pursuant to 2 N.N.C. § 3352(D), a Commissioner shall be removed only for cause by the President of the Navajo Nation

and upon ratification by the Naabik'íyáti' Committee of the Navajo Nation Council; provided that the person so removed may then appeal the removal to the Supreme Court of the Navajo Nation. For the purposes of this Subsection, "cause" means:

1. Incapacity. Physical or mental incapacity where such incapacity extends or is expected to extend longer than six months.
2. Nonfeasance. Failure to perform the duties of office, including, but not limited to, repeated and unexcused failure to attend the meetings and other official functions of the Commission.
3. Ex parte violation. Participation in ex parte consultations with any representative of a taxpayer who is an appellant in a dispute before or with the Commission.
4. Certain other acts. Any act that is a felony in the jurisdiction where committed, or any act involving moral turpitude that is a misdemeanor in the jurisdiction where committed.
5. A vacancy in the Commission, whether caused by death, removal, or resignation shall be filled by an interim appointment to complete the vacated term made in accordance with this Section.

F. The President of the Navajo Nation appointed Loretta Largo to serve on the Navajo Tax Commission. Letter of appointment attached as **Exhibit A**.

G. Loretta Largo's letter of interest and resume is attached as **Exhibit B** and **Exhibit C**.

SECTION THREE. CONFIRMATION

Pursuant to 2 N.N.C. § 3352(B), the Naabik'íyáti' Committee hereby confirms the appointment of Loretta Largo to serve on the Navajo Tax Commission for a term of four (4) years beginning March 31, 2018, and ending on March 20, 2022.

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Naabik'íyáti' Committee of the 23rd Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 09 in Favor, and 00 Opposed, on this 10th day of May 2018.

A handwritten signature in black ink, appearing to read "LoRenzo C. Bates", written over a horizontal line.

LoRenzo C. Bates, Chairperson
Naabik'íyáti' Committee

Motioned: Honorable Davis Filfred
Second : Honorable Kee Allen Begay, Jr.

Chairperson Bates not voting

Pursuant to 2 N.N.C. § 700 (D), Two members from each committee



THE NAVAJO NATION

RUSSELL BEGAYE **PRESIDENT**
JONATHAN NEZ **VICE PRESIDENT**



March 14, 2018

Loretta Largo

1

Re: Official Appointment to the Navajo Tax Commission

Dear Ms. Largo,

It is our distinct pleasure to appoint you to the Navajo tax commission you have extensive experience and education in various fields relating to tax and audit. After review of your resume and interview, we strongly believe you have the background and experience to competently represent on this commission. You are hereby appointed for the term of five (4) years 3/31/18 to 3/30/22. This appointment is subject to confirmation by Naa'bik'yati Committee of the Navajo Nation Council.

Thank you for your desire to serve as a board member with the Commission. If you have any questions relating to your appointment, please contact Karis N. Begaye, legal counsel, office of the president and vice president at (928) 871-7812.

Sincerely,

THE NAVAJO NATION

A handwritten signature in black ink, appearing to read "Russell Begaye".

Russell Begaye, *President*

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

Jonathan M. Nez, *Vice President*



March 1, 2018

VIA EMAIL TO KNBEGAYE@NAVAJO-NSN.GOV

Navajo Nation Office of President and Vice President

Attn: Ms. Karis Begaye, Legal Counsel

PO Box 7440

Window Rock, Arizona 86511

Dear Ms. Begaye,

I am interested in the Navajo Nation Office of Tax Commission's Commissioner vacant position for Fort Defiance Agency. I live in and am a member of the Saint Michaels Chapter. I am respectfully requesting to be considered for the Navajo Nation Office of Tax Commission Commissioner vacant position.

Attached is my resume as it entails work experience in both for profit and non-profit organizations which I bring as a potential Tax Commissioner, in addition I have my undergraduate in Accounting and Masters' Degree in Business Administration.

Should you have any questions, please feel free to contact me at

Sincerely,

Loretta Largo



Career Objective: To use leadership and management knowledge to assist a growing for profit and/or non-profit business through implementing organizational strategic plans.

QUALIFICATIONS:

- 10 year experience working with Gas and Oil Company, Upstream Operations, Mid Stream Operations, Downstream Operations and Wholesale division.
- 10 year experience working with governmental institutions and non-profit organizations.
- Implement Company Strategic Management goals and objectives.
- Responsible for analysis of revenues, expenses and capital improvement projects and budgets.
- Supervised staff of Accountants, Human Resources, Payroll, Accounts Payable, Accounts Receivable, Convenience Store Staff, and Clerical staff.
- Recommend changes within an organization based on operational, internal control policies and procedures.

PROFESSIONAL EXPERIENCE:

Navajo Nation Office of the Controller
Payroll Section
PO Box 3150
Window Rock, Arizona 86515

Accounting Manager
01/2017 - Current

- Progressively responsible for administrative or management work involving financial and accounting systems, budget and fiscal policy analysis and information system in a supervisory capacity.
- Manage and supervise the Payroll Section employees (11) to process payroll bi-weekly for 5000 plus employees
- Reconciliation of Payroll liability accounts, reconciliation of cash account, reconciliation of JD Edwards payroll system, submission of on line quarterly state reporting, Annual 941 reconciliation, Accrual of Leave liability, reconciliation of 401K, voluntary deduction reports, biweekly federal payment and reconciliation. Issuance of W-2 annually
- Perform work of considerable difficulty in planning, assigning, supervising, and coordinating accounting activities including day to day administration of centralized accounting unit.
- Supervise the work of subordinate staff in the maintenance of centralized accounting system for the control of payroll, assets, financial obligations, payables, receivables, grant accounting and financial reporting.
- Review and present financial report including expenditures, commitments and revenue data, devises and establishes budgetary controls, interprets and implements new accounting standards.
- Ensure that accurate internal ledgers and records are maintained and reconciled periodically with reports generated by the financial accounting system.
- Manage, plan, and coordinate the formulation and execution of broad policy and immediate technical supervision of overall accounting functions.
- Review financial documents and authorizes expenditure of funds, ensures compliance with funding source requirements and reviews invoices for reimbursable contracts.
- Ensures all grants and contracts are closed out at end of grant period in accordance with applicable requirements; reviews proposals prior to submission to funding agencies.
- Manage in complex organizational and procedural analysis; performs special projects, serves as departmental coordinator of related committees and task force.
- Coordinate and facilitate the design and implementation of automated accounting/financial systems; evaluate and recommend accounting/financial system changes.
- Assist internal and/or external independent auditors by providing information required for audits, assists with and/or prepares responses to audit exceptions.
- Mentors, organizes, trains, motivates and evaluates assigned staff; answers inquiries, resolves complaints and advises organizational units on accounting policies and procedures.

LLargo Consulting Services
PO Box 1824
Fort Defiance, AZ 86504

Consultant
06/14 – 01/2016

- Coordination of Clients long term and annual planning with Management members, CEO and Board of Directors.
- Maintain integrity of the accounting and financial management system for the oil and gas company
- Maintain financial management system for accounting, auditing and business units
- Train new personnel in ABRA Payroll system using internal payroll system, reconciliation of Payroll liability accounts, reconciliation of cash account, reconciliation of ARBA payroll system to Human Resources module, submission of on line quarterly state reporting(AZ,UT,NM,CO) Annual 941 reconciliation, Accrual of Leave liability, reconciliation of 401K, voluntary deduction reports, biweekly federal payment and reconciliation. Issuance of W-2 annually and assist with annual financial audit.
- Data compilation for Crude Oil contract renewals.
- Produce monthly Financial Statements and Budget reports to present to the Board of Directors
- Formulate variety of Accounting and financial reports to departments and programs
- Responsible for assisting the Financial Auditors and analyze the audit findings and plan resolution
- Responsible for FERC reporting for Midstream Business Operations
- Assist in preparing the Annual Budget and Annual Report for Oil and Gas Business.

Fort Defiance Indian Hospital Board
PO Box 649
Fort Defiance, Arizona 86504

Director of Finance
9/2013 – 11/2013

- Supervised Finance, Purchasing, Supply, and Property Departments
- Assisted with recruiting managers for Purchasing and Property Department; classify recruits, maintain employee relations, continue employee training and development activities, monitor and evaluate employee performance and develop and implement corrective measure as needed.
- Consulted with management regarding problems and provided advice and solutions on the customer services within Finance, Purchasing, Supply and Property Departments.
- Completed financial closings monthly, researched and analyzed financial data to identify trends, problems and resolutions in subsidiary ledgers.
- Produce monthly Financial Statements and Budget reports and present to Board of Directors.
- Formulate variety of Accounting, Grants management, and Financial reports to departments/Programs
- Review and verify Accountants reconciliations for proper account coding, reclassifications and analysis
- Established a year-end supply close out process from annual to monthly in accounting system.
- Record Assets to property listing and depreciate according to GAAP

Navajo Nation Oil and Gas Company
PO Box 4439
Window Rock, Arizona 86515

Assistant Controller
5/2005 – 08/2013
Senior Accountant
01/2003– 4/2005
AP Administrator
11/2002 – 12/2002

ASSISTANT CONTROLLER 4/2005 – 08/2013 and Interim Controller

- Supervise a staff of eleven employees in the Accounting Department for Upstream (Exploration and Production), Midstream (Pipeline), Downstream (Retail) Operations and Payroll Administrator.
- Administrative Team member for policy change in all departments and business units.
- Responsible for accounting department recruitment, classification, employee training and development activities, monitored and evaluated employee performance and implemented corrective measures as needed.
- Responsible for Financial Statement presentation to the Board of Directors, Management Team and distribution to oversight agencies.
- Recommend department improvements for significant management deficiencies identified, provide advice and recommend solutions on complex issues.
- Establish and maintained internal control of fiscal management and budget management; identifying improvements, effectiveness and integrity of financial information.
- Responsible for due diligence in acquisitions, implementing contract agreements for royalty agreements and royalty calculations, right of way agreements and royalty owner payment calculation.

- Working with oversight entities: Federal Energy Regulation Commission, Navajo Nation Minerals, Navajo Nation Tax Commissions, Bureau of Indian Affairs, Minerals Management Services, and Department of Interior to establish division of interest on minerals ownership for land owners.
- Analyze Balance Sheet and Income Statement for covenant compliance (debt and asset ratios) for reporting to syndicate banks.
- Responsible for producing Financial Statements monthly for Board of Director meetings and operational reports for management use.
- Analyze and formulate variety of accounting and financial reports to departments and programs
- Responsible for analyzing Hedging portfolio monthly, remittance and collection on matured hedges using swaps and strike prices. Analyze NYMEX rates for crude prices and analyze payments from outside sources
- Responsible for weekly cash flow statements for Senior Management budgetary and management needs.
- Calculate quarterly Depletion, Depreciation and Amortization rates for Industry Full Cost Pool analysis.
- Monitor revenue, expenditure and capital expenditure budgets daily, monthly and annually.
- Analyze trial balance and general ledger accounts with Accountants, to ensure proper posting, timely reconciliations in subsidiary ledgers.
- Analyze the Revenue Cycle and Joint Interest Billing monthly to ensure proper posting in general ledger and subsidiary ledgers plus analysis and investigation of accounting discrepancies.
- Supervise personnel in ABRA Payroll system using internal payroll system, reconciliation of Payroll liability accounts, reconciliation of cash account, reconciliation of ARBA payroll system to Human Resources module, submission of on line quarterly state reporting, Annual 941 reconciliation, Accrual of Leave liability, reconciliation of 401K, voluntary deduction reports, biweekly federal payment and reconciliation. Issuance of W-2 annually
- Responsible for annual audit of financials statements of the business units through working with outside Financial Auditors.

SENIOR ACCOUNTANT 01/03 – 3/2005

- Analyze Financial Statements, present financial statements to Board of Directors, management team and oversight agencies.
- Develop the Human Resources Office, classify employees, recruitment, maintain employee relations, maintain personnel records for payroll department, establish employee training and development activities.
- Supervise personnel in Petroleum Accounting Payroll system using internal payroll system, reconciliation of Payroll liability accounts, reconciliation of cash account, submission of on line quarterly state reporting (AZ, UT, NM, CO), Annual 941 reconciliation, Accrual of Leave liability, reconciliation of 401K, voluntary deduction reports, biweekly federal payment and reconciliation. Issuance of W-2 annually
- Implemented changes in human resources policy as established by executive decisions.
- Reconciliation of cash accounts, trial balance accounts (assets, liabilities, equity, revenue, expenses and net assets/income)
- Formulate variety of accounting and financial reports for departments and programs
- Responsible for financial analysis and investigation of accounting discrepancies
- Responsible for filing sales tax forms with Office of Navajo Tax Commission for each business units and ensure all filing of reports/forms timely.
- Authorized signer on Cash Bank Accounts.
- Implement systematic changes made to Petroleum Accounting Software
- Responsible for training all new employees in the Accounting Department on business units accounting software system.
- Assist with Annual Financial Audit by independent auditors.

ACCOUNTS PAYABLE ADMINISTRATOR 11/2002 – 12/2002

- Process invoices & EFT's and respond to inquiries from vendors and personnel within organization.
- Merge Fuel Supplier manifests to AP and pay truck drivers bi monthly.
- Resolve discrepancies concerning invoice due dates, duplicate and inaccurate invoices.
- Analyze sales tax and form preparation and submittals.
- Process AP payments weekly and ensure monthly AP aging schedule reconciles to general ledger.
- Analyze Chevron fuel invoices for retail sales and credit.
- Process 1099s for annual IRS reporting.

- Managed revenue, accounts received for Federal and State Grants, Property/Levy Mill Tax Revenue, Impact Aid Funds, Special Education, and Interest Funds.
- Recruited for the Business Office, classified employees, maintained employee relations, employee development and training activities, monitor and evaluated employee performance, develop and implement corrective measures as needed.
- Implemented changes in human resources policy as established by executive decisions.
- Managed and maintained external compliance reporting for Federal/State Grants, pertaining to contracts, grants OMB Circular A-87 and A-133.
- Completed Annual Financial Reports (AFR) for ending Fiscal Year the financial analysis of school districts.
- Formulated variety of Accounting, Grant management, and financial reports for departments and programs
- Responsible for close out of general ledger assets, financial analysis, liabilities and fund balance accounts, investigated and resolve differences in subsidiary ledgers
- Reconciled all cash accounts, accounts receivable, accounts payable accounts.
- Approved expenditure and payroll expenses for school district for submittal to Apache County
- Established Request for Proposals for Food Service, Facility Management, and Classroom supplies.
- Invoiced Intergovernmental agreement contracts for cost reimbursement programs.
- Developed Revenue, Expenditure, Capital outlay and Construction budgets for school district.
- Supervised Payroll, Accounts Payable, Purchasing, Warehousing and Fixed Assets Clerk.
- Supervise personnel in Visions Accounting Payroll system using Apache County payroll system, reconciliation of Payroll liability accounts, reconciliation of cash account, submission of on line quarterly state reporting, Annual 941 reconciliation, Accrual of Leave liability, voluntary deduction reports, biweekly federal payment and reconciliation. Issuance of W-2 annually.
- Troubleshoot Vision Fund Accounting Software, on needed basis.

EDUCATION:

University of Phoenix
Albuquerque, New Mexico
Masters Business Administration
January, 2012

Fort Lewis College
Durango, Colorado
Bachelor of Arts Degree in Accounting
June, 1995

REFERENCES:

NAVAJO NATION

RCS# 895

Naa'bik'iyati Committee

5/10/2018

06:41:02 PM

Amd# to Amd#

Legislation 0139-18

PASSED

MOT Filfred

Confirming Appointment of

SEC Begay, K

Loretta Largo to Serve on the
Navajo Tax Commission

Yea : 9

Nay : 0

Excused : 2

Not Voting : 13

Yea : 9

Begay, K
Begay, NM
BeGaye, N

Bennett
Filfred

Hale
Tso

Tsosie
Witherspoon

Nay : 0

Excused : 2

Brown

Yazzie

Not Voting : 13

Bates
Begay, S
Chee
Crotty

Damon
Daniels
Jack

Perry
Pete
Phelps

Shepherd
Slim
Smith