

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

24TH NAVAJO NATION COUNCIL - First Year, 2019

AN ACTION

RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE
COMMITTEES; ACCEPTING THE SPECIAL REVIEW OF OIJATO CHAPTER
SUBMITTED BY THE OFFICE OF THE AUDITOR GENERAL, AND APPROVING
THE CORRECTIVE ACTION PLAN SUBMITTED BY THE OIJATO CHAPTER

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Resources and Development Committee serves as the oversight committee of Navajo Nation Chapters. 2 N.N.C. § 501(C)(1).
- B. As the oversight committee of Navajo Nation chapters, the Resources and Development Committee is to receive audit reports and corrective action plans. 12 N.N.C. § 7(E).
- C. The Budget and Finance Committee is charged with receiving and approving audit reports from the Auditor General. 12 N.N.C. §§ 6(A) and 7(D).

SECTION TWO. FINDINGS

- A. The Auditor General submitted an Audit Report for the Special Review of Oljato Chapter, in accordance with 12 N.N.C. § 7(D). The Report, "A Special Review of Oljato Chapter," No. 19-23, dated July, 2019, is attached as **Exhibit A**.
- B. The Report lists two (2) findings and recommendations for correction; details of the findings and recommendations from the special review are included in **Exhibit A**.
- C. Oljato Chapter provided a corrective action plan, which is attached as **Exhibit B**.

SECTION THREE. ACCEPTANCE AND APPROVAL

- A. The Navajo Nation hereby approves, "A Special Review of Oljato Chapter," No. 19-23, dated July, 2019, attached as **Exhibit A**.
- B. The Navajo Nation approves the corrective action plan submitted by Oljato Chapter, attached as **Exhibit B**.
- C. The Navajo Nation directs that copies of the corrective action plan be provided to Resources and Development Committee as part of its oversight responsibility for the Oljato Chapter. The Navajo Nation directs Oljato chapter to submit a written status report on its progress in implementing the corrective action plan to the Office of the Auditor General six (6) months after the approval of this resolution.
- D. The Navajo Nation directs the Office of the Auditor General to review the written status report submitted by Oljato Chapter and to report the results to the Resources and Development Committee and the Budget and Finance Committee.
- E. The Navajo Nation directs the Office of the Auditor General to conduct a follow-up review twelve (12) months after the approval of this resolution to verify the actions claimed to have been taken by Oljato Chapter, to issue a written follow-up report indicating the progress in implementing the correction action plan, and to make recommendations to the Resources and Development Committee and the Budget and Finance Committee.

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, this 3rd day of December 2019.

A handwritten signature in blue ink, appearing to be 'J. Henio', with a long horizontal line extending to the right.

Jamie Henio, Chairperson
Budget and Finance Committee

Motion: Honorable Nathaniel Brown
Second: Honorable Jimmy Yellowhair



OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

A Special Review of Oljato Chapter

Report No. 19-23

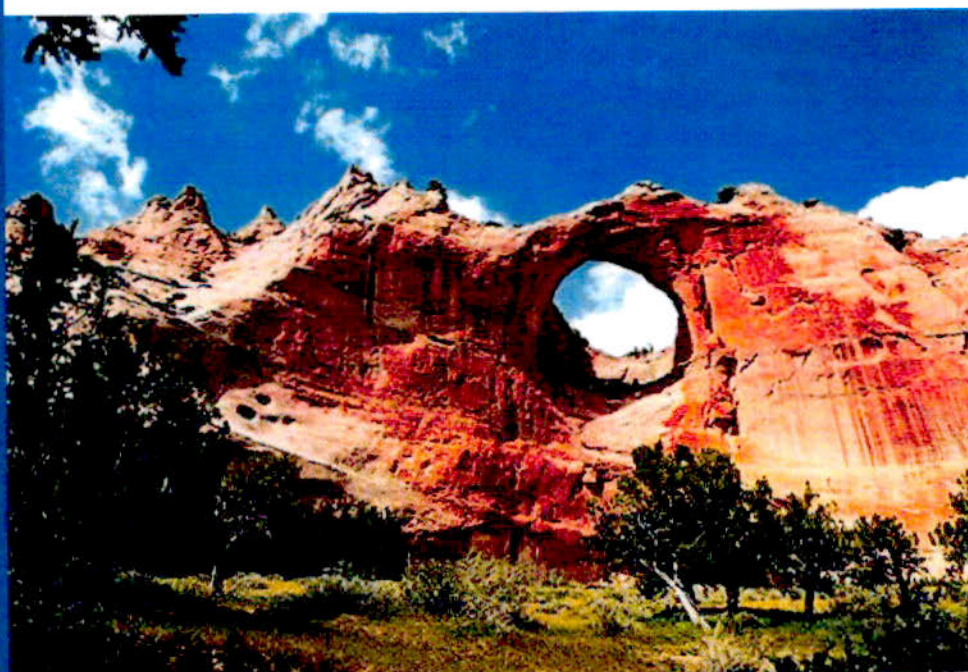
July 2019

Performed by:

Stacy Manuelito, Senior Auditor

Marcale Kaskalla, Associate

Auditor



July 23, 2019

James Adakai, President
OLJATO CHAPTER
P.O. Box 360455
Monument Valley, UT 84536

Dear Mr. Adakai:

The Office of the Auditor General herewith transmits Audit Report 19-23, A Special Review of the Oljato Chapter. The audit objective was to verify whether the Chapter spent funds in accordance with Navajo Nation laws, rules and regulations and Chapter policies and procedures. During the audit scope of March 1, 2018 to March 31, 2019, \$203,490 of chapter funds were disbursed. Our review revealed the Chapter has control deficiencies and as a result, cannot provide reasonable assurance it complies with policies and procedures. Listed below are the issues identified:

Finding I: Travel requests and expense reimbursements are not properly approved.

Finding II: Controls over chapter property need improvement to ensure property is reliable, adequately identified, and well documented.

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

xc: Albert Holiday, Vice-President
LaNeil Menard-Parrish, Secretary/Treasurer
Shirlee Bedoni, Community Services Coordinator
Herman Daniels, Jr., Council Delegate
OLJATO CHAPTER
Johnny Johnson, Department Manager II
Calvin Tsosie, Senior Program & Project Specialist
ADMINISTRATIVE SERVICE CENTER/DCD
Chrono

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REVIEW RESULTS

FINDING I: Travel requests and expense reimbursements are not properly approved.

Criteria: FMS Fiscal Policies and Procedures, Section VII.I, requires the Accounts Maintenance Specialist to prepare the travel authorization. Travelers are required to submit expense reports, trip reports, and receipts to support travel expenses. The Community Services Coordinator to review travel documents upon completion of travel and the Accounts Maintenance Specialist to issue the travel check.

Condition: Chapter travel expenditures totaled \$30,092 for the audit period. 49 travel expenditures totaling \$10,689 (36% of total amount) were examined and noncompliance with the chapter's travel policies and procedures were noted as shown in the table:

Type of Exception	No. of Exceptions and Amounts
Travel requests were not authorized prior to travelers going on travel.	11 of 46 (24%) \$2,959
Travel reimbursement documents (i.e. expense reports, trip reports, mileage reports) were not approved, thus reimbursements paid to travelers were not authorized.	27 of 46 (59%) \$5,606
No documents on file to support the travel expenditures.	3 of 49 (6%) \$396

Effect: Unauthorized travel poses a risk of improper use of chapter funds. Travelers could incur expenses unrelated to chapter business and receive reimbursements based on erroneous travel claims.

Cause:

- The Community Services Coordinator performs all key procedures within the travel process including the following:
 - a) prepares travel authorization forms for all travelers, including herself;
 - b) approves travel, reviews travel documents, and approves payment for travelers, including herself; and
 - c) completes the travel expense report and mileage report for travelers prior to travel and instructs the traveler to sign the reports after travel is complete.
- The Chapter officials allowed the Community Services Coordinator to have sole responsibility over chapter travel activities without proper supervision.

- The Chapter officials signed travel checks without verifying proper approval of travel requests and expense reimbursements.

Recommendations: 1. The Chapter should comply with travel policies and procedures to ensure staff duties are properly segregated.
 2. The Chapter officials should review supporting documentation for proper approval before co-signing travel checks.
 3. The Chapter officials should exercise closer supervision of the administration staff to ensure they are performing their assigned duties within the travel process.

FINDING II: Controls over chapter property need improvement to ensure property is reliable, adequately identified, and well documented.

Criteria: FMS Property Management Policy and Procedures, Section VII.A, requires the Chapter to maintain a complete, detailed and accurate identification of all chapter properties at all times and to ensure all property is tagged with identification numbers. Section V, assigns the Chapter Community Services Coordinator the task of ensuring the inventory is current and complete.

Condition: The Chapter does not perform annual physical counts and inspections to update its property inventory. Rather, the practice is to only add new purchases to the existing inventory. Since there is no physical verification of the property, pertinent information such as property numbers, acquisition cost, acquisition date, and condition about existing property has not been updated. Therefore, the property inventory is unreliable.

Furthermore, 14 property items were physically inspected and all did not have property identification tags. The Community Services Coordinator, who is assigned this responsibility according to policies and procedures, acknowledged that the property items have not been tagged with identification numbers.

Effect: The Chapter cannot fully account for its property and equipment. Chapter property with a total value of 40,500 is at risk of being stolen, destroyed, or disposed of without the Chapter's knowledge.

Cause:

- The Community Services Coordinator does not have property management as a priority for the chapter.
- The Chapter officials are not monitoring the Community Services Coordinator activities to ensure the chapter is complying with property policies and procedures.

Recommendations: 1. The Community Services Coordinator should complete physical counts and inspections of the chapter property each year prior to the new fiscal year and update the chapter property inventory with complete

information.

2. The Accounts Maintenance Specialist should purchase pre-numbered identification tags available on the market, affix the tags to the property items, and record the identification number on the property inventory.
3. The Chapter officials should periodically inspect property items to ensure they have identification tags.

Conclusion

The Chapter has not implemented appropriate controls within the travel and property processes. The Chapter did not have adequate segregation of duties within its travel process, and travel requests and expense reimbursements were not properly approved. Lastly, the chapter property inventory is incomplete and property items are missing identification tags. These control deficiencies pose a high risk of misuse of chapter funds and lack of accountability for chapter assets.

BACKGROUND

Oljato Chapter is a political subdivision of the Navajo Nation and is considered a general purpose local government for reporting purposes. Navajo Nation Chapters are required to operate under Title 26 of the Navajo Nation Code, the Local Governance Act.

The majority of the Chapter resources are provided through appropriations from the Navajo Nation central government. These appropriations are intended to fund direct and indirect services at the local Chapter government level. The direct services funds are considered restricted funds with specific intended purposes. The Chapter also generates internal revenues from fees collected for providing miscellaneous services.

Since the Oljato Chapter boundary also extends into the State of Utah, the Chapter receives funding from Utah State for housing projects to benefit and be utilized by Utah Navajo residents. The Utah State fund is administrated by the State, so these funds were excluded from this review. Therefore, this review focused on funds allocated by the Navajo Nation.

The Chapter expended a total of \$203,490 for the 13-month audit period ending March 31, 2019.

Objective, Scope, and Methodology

The Office of the Auditor General has conducted a Special Review of the Oljato Chapter pursuant to the authority vested in the Office of the Auditor General by 12 N.N.C., Chapter 1, § 1 - 10.

The following objectives were established for this audit:

- Determine whether travel requests and expense reimbursements are properly approved.
- Determine whether the Chapter has a complete and reliable property inventory and properly tagged property items.

The audit covers activities for the 13-month period of March 1, 2018 to March 31, 2019.

In meeting the audit objective, we interviewed the Chapter administration and officials, observed Chapter operations, and examined available records. More specifically, we tested samples of expenditures for internal controls and compliance requirements by using a non-statistical, judgmental method.

Government Auditing Standards

We conducted this performance audit 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Office of the Auditor General expresses its appreciation to the Oljato Chapter officials and administration for their cooperation and assistance throughout the audit.

CLIENT RESPONSE



OLJATO CHAPTER/ADMINISTRATION
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Herman Daniels Jr. Council Delegate
James Adakai, President
Albert Holiday, Vice President
LaNell Menard-Parrish, Sec/Treasurer
Billy Charley, Grazing Official
Peggy Abrigo, Acc. Maint. Specialist

July 12, 2019

Helen Brown, Principal Auditor
Delegated Auditor General
PO Box 708
Window Rock, Az 86515

Dear Ms. Brown,

I am writing to submit written comments to the office of Auditor General letter dated June 26, 2019 regarding the Special Review of Oljato Chapter. The period of audit scope is from March 1, 2018 to March 31, 2019.

The Special Review revealed that Chapter there are (2) controlled and curable deficiencies in the following order:

Finding 1: Travel Requests and expense reimbursements are not properly approved.

Finding II: Controls over chapter property need improvement to ensure property is adequately identified and well documented.

Finding I.

The chapter will comply with the Special Review report for the following corrective actions plans with concerns listed the following:

- (1) The Chapter will comply with travel policies and procedures to ensure staff duties are properly segregated.
- (2) The Chapter officials will review supporting documentation for proper approval before co-signing travel checks.
- (3) The Chapter Officials will exercise closer supervision of the administration staff to ensure they were performing their assigned duties within the travel process.

Concerns:

- (1) The Oljato chapter staff and officials believes the policies of non-certified chapter staff supervision have been inconsistent over the past few years. For example, Feb. 8, 2016 DCD memo issued a new policy stating that all Non-certified chapter Community Services Coordinators (CSC) and Accountant Maintenance Specialist (AMS) are now under the supervision of the Division of Community Development Division Director. This action contradicted the previous supervision of Chapter staff policies.

August 2018, RDC amended and approved ASC plan of Operation (0270-18). Since then, Oljato Chapter was informed that the chapter will have:

IV. AUTHORITIES, DUTIES AND RESPONSIBILITIES

D. The Community Service Coordinator Shall

1. Serve under the general administrative direction of the SPPS. The CSC shall be directly supervised by the designated supervising Chapter Official(s). The Chapter President, Vice President and Secretary/Treasurer shall

LTR/Helen Brown
July 12, 2019
Page Two

decide among themselves who shall provide direct local supervision over the CSC, and provide such decision in writing. In the event that the Chapter Official(s) fail to designate a direct local supervisor, the SPPS shall assume full direct local supervisory responsibility until such time the Chapter Official(s) takes appropriate measures to designate a local supervisor.

Since September 2018, CSC's TA's were signed and initialed by one of the Chapter Officials.

August 2014 to August 2019, CSC have numerous times asked who signs off on her TA and who checks my work? There was really no response or no technical assistance from ASC Office. CSC states that TA or training was never been provided or how the chapter should be preparing a TA.

Finding II. The original chapter facility which had the main office and meeting was condemned and later demolished due existence of uranium contaminants in the foundation of the building which caused an unsafe and unhealth environment. The chapter staff and the administration office moved to a trailer within the compound of chapter property, but the meeting rooms was moved to Monument Valley Welcome Center to conduct monthly planning and regular meetings including other chapter business functions. Some records of property records were misplaced or lost during the move.

The chapter will comply with the Special Review report for the following corrective actions plans with concerns listed the following:

- (1) CSC and with the help of summer youth, to perform an inventory of items and to tag all property items with identification numbers. The current summer youth workers are working on tagging the items and should be done within few weeks;
- (2) CSC will complete an annual physical count and will conduct inspection of chapter property inventory each new fiscal year and update the inventory records with complete information.
- (3) Accounts Maintenance Specialist to ensure pre-number identification tags are purchased and available on the market and affix the tags to the property items.
- (4) Secretary/Treasurer or chapter official will periodically inspect property items to ensure it's affixed with identification tags.

Concerns:

- (1) ASC has not provided training or technical assistance to chapter staff and chapter officials
Finding II is very minor and more of a concern. Oljato chapter requests to make this Finding a concern level. Further Oljato requests this item to be taken off the Finding list.

Your acceptance of this request is greatly appreciated. If there are questions, please contact Oljato chapter staff at (435) 727-5850.

Sincerely,



James Adakai, Oljato Chapter President



Ojato Chapter
Corrective Action Plan
Audit Report No. 19-23

FINDING 1: Travel requests and expense reimbursement are not properly approved.

Issue	Corrective Action	Responsible Party(ies)	Timeline
<p>Travel requests, travel reimbursement documents were not approved and travel expenditure supporting documents were not on file.</p>	1. (a) Accounts Maintenance Specialist will prepare the travel authorization and calculate the estimate travel cost for all travelers.	Accounts Maintenance Specialist (AMS)	8/30/2019
	(b) Community Services Coordinator will prepare the travel authorization and calculate the estimate travel cost for the Accounts Maintenance Specialist.	Community Services Coordinator	
	2. (a) Community Services Coordinator will review and approve the travel authorization packet prior to travel for all travelers	Community Services Coordinator	8/30/2019
	(b) Chapter Secretary/Treasurer-Direct Local Supervisor will review and approve the travel authorization packet prior to travel for the Community Service Coordinator	Secretary/Treasurer-Direct Local Supervisor	
	3. (a) Community Services Coordinator will approve travel advance (if any) not to exceed 80% of the total estimated travel cost for all travelers.	Community Services Coordinator	8/30/2019
	(b) Secretary/Treasurer-Direct Local Supervisor will approve travel advance (if any) not to exceed 80% of the total cost estimated travel for the Community Services Coordinator	Secretary/Treasurer-Direct Local Supervisor	
	4 Check signers should verify travel advances approval on the travel authorization prior to signing travel advance checks	Community Service Coordinator	8/30/2019
	5. (a) Community Service Coordinator will verify travelers completed their own travel expense report and other reports (i.e trip report, mileage report, etc)	Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	(b) Secretary/Treasurer- Direct Local Supervisor will verify Community Services Coordinator completed its own travel expense report (i.e. trip report, mileage reports, etc)	Community Service Coordinator	
	6 Community Services Coordinator will review for accuracy and approve with signature travel packets including Travel Expense Report and supporting documents attached (i.e. trip reports, mileage reports, original receipts for meals and hotel stays, sign-in sheets for conferences and/or trainings, agendas, etc.) for all travelers.	Community Services Coordinator	8/30/2019
	7 Secretary/Treasurer will review for accuracy and with signature approve travel packets including Travel Expense Report and supporting documents attached (i.e. trip reports, mileage reports, original receipts for meals and hotel stays, sign-in sheets for conferences and/or trainings, agendas, etc.) for the Community Services Coordinator.	Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	8 If travel advance is authorized, approved, and disbursed at 80%: (a) Community Service Coordinator will approve travel reimbursement (if any) not to exceed 20% of the total estimate travel cost for all travelers. (b) Secretary/Treasurer will approve travel reimbursement (if any) not to exceed 20% of the total estimate travel cost for the Community Services Coordinator	Community Service Coordinator Secretary/Treasurer	8/30/2019

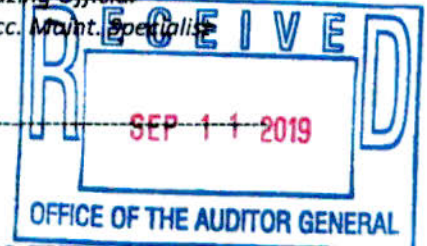
<p>9. If no travel advance was disbursed</p> <p>(a.) Community Service Coordinator will approve travel reimbursement (if any) at 100% of actual travel expense for all travelers.</p> <p>(b.) Secretary/Treasurer will approve travel reimbursement (if any) at 100% of actual travel expense for for the Community Services Coordinator.</p>	Community Service Coordinator Accounts Maintenance Specialist	8/30/2019
	Community Service Coordinator Secretary/Treasurer-Direct Local Supervisor	8/30/2019
	Community Services Coordinator, Accounts Maintenance Specialist, Ojato Chapter President, Vice President, Secretary/Treasurer	8/30/2019
	Accounts Maintenance Specialist	8/30/2019
	Community Service Coordinator	8/30/2019

FINDING II: Controls over chapter property need improvement to ensure property is adequately identified and well documented.		
Issue	Responsible Party(ies)	Timeline
<p>The chapter property inventory is incomplete and property items are missing identification tags.</p>	<p>Corrective Action</p> <p>1. The Accounts Maintenance Specialist will conduct a physical inventory of the Chapter property annually and update all Chapter properties/equipments by adding or deleting to the comprehensive property listing and verify identification tags are present.</p>	<p>Accounts Maintenance Specialist Community Services Coordinator Chapter Vice President</p> <p>8/30/2019</p>
	<p>2. The Community Services Coordinator will review the property listing prepared by the Accounts Maintenance Specialist to verify for accuracy by conducting a walk through to ensure property identification tags and property description is correct. Then the Chapter Vice President will conduct a secondary verification to ensure identification tags and property descriptions is accurate. After the verification is complete the Community Services Coordinator and the Chapter Vice President will sign the property listing for approval.</p>	
	<p>3. The Community Services Coordinator and Chapter Vice President will conduct quarterly inspection of the Chapter properties/equipments to verify all property is accounted and property listing is kept updated. After the Community Services Coordinator and the Chapter Vice President will sign the property listing for approval.</p>	



OLJATO CHAPTER/ADMINISTRATION
PO BOX 360455
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Herman Daniels Jr. Council Delegate
James Adakai, President
Albert Holiday, Vice President
LaNell Menard-Parrish, Sec./Treasurer
Billy Charley, Grazing Official
Peggy Abrigo, Acc. Mgmt. Specialist



RESOLUTION OF THE OLJATO CHAPTER
Resolution No: OLJ09-01-2019

OLJATO CHAPTER CONSTITUENTS HEREBY SUPPORTS AND APPROVES THE REPORT NO. 19-23: A SPECIAL REVIEW OF OLJATO CHAPTER PURSUANT TO THE OFFICE OF AUDITOR GENERAL'S PLAN OF OPERATION UNDER TITLE 12 NNC CHAPTER 1 SUB-SECTION 7(C), THAT THE CHAPTER SUBMITTED THE CORRECTIVE ACTION PLAN TO THE AUDITOR GENERAL ADDRESSING THE RECOMMENDATIONS HAS BEEN IMPLEMENTED.

WHEREAS;

1. Pursuant to Navajo Nation Code, Section 4001 (D) and 4028 (a), (b), the Oljato Chapter is established and certified as a local government entity of the Navajo Nation vested with the authority to review all matters affecting the Chapter and submit appropriate recommendations to the Navajo Nation Government or other local agencies by resolution; and
2. Pursuant to 26 N.N.C., Chapter 1: Navajo Nation Chapter, Section 1., (B) (1) & (2), The Navajo Nation Councils delegated to Chapter governmental authority with respect to local matters consistent with Navajo law, including custom and tradition and allows chapter to make decisions to govern with responsibility and accountability to community membership; and
3. The Oljato Chapter advocates in the best interest of its community members to serve them in the right manner to ensure all Navajo Nation Policies and Procedures set forth is complied with; and
4. The Auditor General conducted and concluded their audit which two (2) findings were addressed:
FINDING I.
1.) Travel requests and expense reimbursement are not properly approved.
FINDING II.
2.) Controls over chapter property need improvement to ensure property is adequately identified and well documented.
5. The Oljato Chapter Staff and Chapter Officials worked diligently by resolving the two (2) findings.

NOW THEREFORE BE IT RESOLVED THAT;

1. The Oljato Chapter hereby supports and approves the report number 19-23; that the audit report has been complied based on the Navajo Nation Employee Travel Policy and Procedures Handbook (01/03/02) and the Office of Controller website utilizing the latest Policies and Forms. *Attachments.*
2. The Oljato Chapter resolved finding #1 and #2, See Attached Corrective Action Plan and a copy of the Property Inventory with its property numbers are attached. *Attachments.*

PAGE TWO OF TWO
RESOLUTION NUMBER: OLJ09-01-2019
DATE: SEPTEMBER 8, 2019

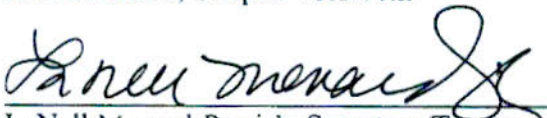
CERTIFICATION

We hereby certify that the foregoing resolution was duly considered by the Oljato Chapter at a regular duly called meeting at Oljato, Navajo Nation, Utah at which a quorum was present and that same was passed by a vote of 25 in favor, 1 opposed and 2 abstained, this 08 day of SEPTEMBER 2019.

1st Motion by: Wesley Simpson 2nd Motion by: Lee Chief


James Adakai, Chapter President


Albert Holiday, Vice-President


LaNell Menard-Parrish, Secretary/Treasurer

BUDGET AND FINANCE COMMITTEE

3 December 2019

Regular Meeting

VOTE TALLY SHEET:

Legislation No. 0313-19:

An Action Relating to the Resources and Development Committee and the Budget and Finance Committee; Accepting the Special Review of Oljato Chapter Submitted by the Office of the Auditor General, and Approving the Corrective Action Plan Submitted by the Oljato Chapter *Sponsored by Hon. Herman Daniels, Council Delegate*

Motion: Nathaniel Brown

Second: Jimmy Yellowhair

Vote: 4-0, Chairman not voting

Vote Tally:

Jamie Henio		
Jimmy Yellowhair	yea	
Raymond Smith Jr.		
Elmer P. Begay	yea	
Amber K. Crotty	yea	
Nathaniel Brown	yea	

Absent: Raymond Smith, Jr.



Jamie Henio, Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee