

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0106-19_____

SPONSOR: Amber Kanazbah Crotty

TITLE: An Action Relating To Resources And Development And Budget And Finance Committees; Accepting the Follow-up Review Of Tse Alnaoztíí (Sanostee) Chapter Corrective Action Plan Implementation; Imposing Sanctions For Not Implementing The Corrective Action Plan

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LEGISLATIVE SUMMARY SHEET
Tracking No. 0106-19

DATE: April 30, 2019

AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE FOLLOW-UP REVIEW OF TSE ALNAOZTÍÍ (SANOSTEE) CHAPTER CORRECTIVE ACTION PLAN IMPLEMENTATION; IMPOSING SANCTIONS FOR NOT IMPLEMENTING THE CORRECTIVE ACTION PLAN

PURPOSE: Accepting follow up review of Tse Alnaoztíí Chapter's Corrective Action Plan Implementation and imposing sanctions for not implementing the corrective action plan.

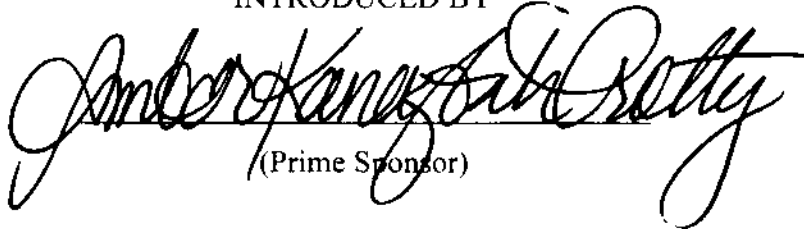
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate review the proposed resolution in detail.

5-DAY BILL HOLD PERIOD: Dear Bob
Website Posting Time/Date: _____
Posting End Date: 5-12-19
Eligible for Action: 5-13-19

Resources & Development Committee
Thence
Budget & Finance Committee

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 24TH NAVAJO NATION COUNCIL -- First Year, 2019

3 INTRODUCED BY

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6 (Prime Sponsor)

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8 TRACKING NO. 0106-19

9
10 AN ACTION

11 RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND
12 FINANCE COMMITTEES; ACCEPTING THE FOLLOW-UP REVIEW OF TSE
13 ALNAOZTÍI (SANOSTEE) CHAPTER CORRECTIVE ACTION PLAN
14 IMPLEMENTATION; IMPOSING SANCTIONS FOR NOT IMPLEMENTING THE
15 CORRECTIVE ACTION PLAN
16

17 **BE IT ENACTED:**

18 **SECTION ONE. AUTHORITY**

- 19 A. The Resources and Development Committee serves as the oversight committee for
20 Chapter of the Navajo Nation. 2 N.N.C § 501(C)(1).
21 B. The Auditor General's Plan of Operation, codified in 12 NNC §§ 1-10, provides that "12
22 months after the release of the audit report, the Auditor General conduct a follow-up to
23 determine the status of implementation [of the corrective action plan.]" 12 N.N.C. § 7(G).
24 C. The Budget and Finance Committee is charged with receiving post-audit follow-up
25 reports from the Auditor General. 12 N.N.C §§ 6(B) and 7(H).
26 D. As part of the follow-up report, the Auditor General shall recommend action to be taken
27 by the Budget and Finance Committee and present the report to the standing committee
28 or committees having oversight responsibility for the audited program. 12 N.N.C. § 7
29 (G).
30

- 1 E. Based on the follow-up review and any recommendations made by the standing
2 committee having oversight responsibility for the audited program, the Budget and
3 Finance Committee will determine what actions should be taken. 12 N.N.C. § 7(I).
- 4 F. The Auditor General Plan of Operation provides for the imposition of sanctions under 12
5 N.N.C. §§ 9(B) and (C), upon the recommendation of the Auditor General in accordance
6 with 12 N.N.C. § 7(G).
- 7 G. The Auditor General Plan of Operation provides that “[a]ny director or chapter official
8 whose salary or other payments are withheld pursuant to § 9(C) shall have the right to
9 have the withholding reviewed by the Navajo Nation Office of Hearing and Appeals.”
10 12 N.N.C. § 9(D).

11
12 **SECTION TWO. FINDINGS**

- 13 A. The Auditor General previously conducted an internal audit of Tse Ałnaoztíí Chapter.
14 The Budget and Finance Committee approved the audit report and the corrective
15 action plan on February 6, 2018 in resolution BFF-05-18, which is attached as **Exhibit**
16 **B**.
- 17 B. The Auditor General conducted a follow-up review to determine if the corrective
18 action plan had been implemented. The Auditor General’s report titled, “A Follow-
19 up Review of the Tse Ałnaoztíí (Sanostee) Chapter Corrective Action Plan
20 Implementation” (Report No. 19-14, March, 2019) is attached as **Exhibit A**.
- 21 C. The corrective action plan listed twenty-seven (27) corrective measures to address
22 nine (9) audit issues. The Tse Ałnaoztíí Chapter implemented 9 (or 33%) of the
23 corrective measures in the corrective action plan. As a result, the Chapter’s corrective
24 action plan has not been implemented.
- 25 D. The Auditor General recommended sanctions be imposed upon Tse Ałnaoztíí Chapter
26 and its officials in accordance with 12 N.N.C. §§ 9(B) and 9(C). The Budget and
27 Finance Committee is authorized to make the final determination on what actions
28 should be taken.

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30 **SECTION THREE. ACCEPTANCE AND APPROVAL**

- 1 A. The Navajo Nation hereby accepts **Exhibit A, Auditor General's Report, "A Follow-**
2 **up Review of the Tse Alnaoztíí (Sanostee) Chapter Corrective Action Plan**
3 **Implementation"** (Report No. 19-14, March, 2019). .
- 4 B. The Navajo Nation Controller shall cause ten percent (10%) of monies payable from
5 any governmental fund of the Navajo Nation as defined at 12 N.N.C. § 810 (S) to be
6 withheld after the recommended sanction is approved by the Budget and Finance
7 Committee and issued to Tse Alnaoztíí Chapter until such time as the Tse Alnaoztíí
8 Chapter demonstrates to the Auditor General that the corrective action plan has been
9 implemented per 12 N.N.C. § 9(B).
- 10 C. The Navajo Nation Controller shall cause twenty percent (20 %) of the chapter officials
11 stipend payments to be withheld per 12 N.N.C. § 9 (C).
- 12 D. The chapter officials may appeal the imposition of sanctions immediately in accordance
13 with 12 N.N.C. § 9(D).
- 14 E. The Tse Alnaoztíí Chapter shall provide proof of implementation of the corrective
15 action plan at which time the Auditor General shall immediately report the compliance
16 to the Controller who shall then release all withheld funds in accordance with 12 N.N.C.
17 §§ 9(B) and (C).
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