TITLE: An Action Relating to the Health, Education, and Human Services Committee and the Budget and Finance Committee; Accepting the Auditor General’s Audit Report of the Fleet Management Department and the Corrective Action Plan Proposed by the Fleet Management Department

Date posted: November 22, 2021 at 5:46PM

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DATE: November 17, 2021


PURPOSE OF THIS LEGISLATION: to accept the Auditor General’s Audit Report of the Fleet Management Department and the Corrective Action Plan proposed by FMD to address the Audit findings by August 26, 2022.
PROPOSED STANDING COMMITTEE RESOLUTION
24th NAVAJO NATION COUNCIL – Third Year, 2021

Introduced by:

(Sponsor)

Tracking No. 0250-21

AN ACTION
RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES
COMMITTEE AND THE BUDGET AND FINANCE COMMITTEE; ACCEPTING
THE AUDITOR GENERAL’S AUDIT REPORT OF THE FLEET
MANAGEMENT DEPARTMENT AND THE CORRECTIVE ACTION PLAN
PROPOSED BY THE FLEET MANAGEMENT DEPARTMENT

BE IT ENACTED:

SECTION ONE. AUTHORITY
A. The Health, Education, and Human Services Committee serves as the oversight committee
for the Division of General Services. 2 N.N.C. §401(C)(1). The Navajo Nation’s Fleet
Management Department (“FMD”) is within the Division of General Services.
B. The Budget and Finance Committee has the authority to review and approve audit reports of
the Auditor General, and corrective action plans proposed by audited Navajo Nation programs.
12 N.N.C. §6(A) and §7(D).

SECTION TWO. FINDINGS
A. Pursuant to 12 N.N.C §6 the Office of the Auditor General prepared a fiscal review of FMD
titled: “Internal Audit of the Navajo Nation Fleet Management Department” - Report No. 21-
B. FMD responded to the Audit Report in a memorandum to the Auditor General dated June 7, 2021. **EXHIBIT 2.**

C. FMD has also prepared a detailed Corrective Action Plan to address the findings in the Audit Report; in the Plan FMD proposes to cure the Audit findings by a deadline of August 26, 2022. **EXHIBIT 3.**

D. The Budget and Finance Committee has final authority to approve corrective action plans proposed in response to audit findings. 12 N.N.C. § 7(D).

**SECTION THREE. APPROVAL OF AUDIT REPORT AND THE FLEET MANAGEMENT DEPARTMENT’S PROPOSED CORRECTIVE ACTION PLAN**

A. The Navajo Nation hereby approves the Auditor General’s fiscal review of the Fleet Management Department titled: “Internal Audit of the Navajo Nation Fleet Management Department” - Report No. 21-12, dated June 2021, attached hereto as **EXHIBIT 1.**

B. The Navajo Nation hereby approves the Corrective Action Plan proposed by the Fleet Management Department, attached hereto as **EXHIBIT 3.**

**SECTION FOUR. DIRECTIVES**

A. FMD shall prepare and submit a written status report on its progress implementing its Corrective Action Plan. FMD shall submit such report to the Auditor General no later than six months after the effective date of this Legislation. 12 N.N.C. § 7(F).

B. The Auditor General shall receive and review FMD’s status report, shall prepare a memorandum explaining the Auditor General’s opinion about the success of FMD’s corrective efforts, and shall promptly submit such memorandum along with FMD’s status report to the Health, Education, and Human Services Committee and the Budget and Finance Committee. 12 N.N.C. § 7(F).

C. Twelve months after the effective date of this Legislation the Auditor General shall conduct a follow-up review of FMD to determine whether or not FMD has successfully implemented its Corrective Action Plan. The Auditor General shall then prepare a report on its findings resulting from the follow-up review, and such report shall include the Auditor General’s recommended sanctions, if any, to be imposed upon FMD for failure to implement its...
Corrective Action Plan. 12 N.N.C. §7(G).

SECTION FIVE. EFFECTIVE DATE
This Legislation shall become effective pursuant to 2 N.N.C. §221(C).

SECTION SIX. SAVING CLAUSE
If any provision of this Legislation is determined invalid by the Navajo Nation Supreme Court, or by a Navajo Nation District Court without appeal to the Navajo Nation Supreme Court, those provisions of this legislation not determined invalid shall remain the law of the Navajo Nation.