

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0256-21\_

SPONSOR: Daniel E. Tso

**TITLE: An Action Relating to the Health, Education and Human Services Committee and the Budget and Finance Committee; Accepting and Approving the Auditor General's Audit Report of the Navajo Head Start and the Corrective Action Plan Proposed by Navajo Head Start**

***Date posted:*** November 24, 2021 at 1:46PM

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## LEGISLATION SUMMARY SHEET

TRACKING NO. 0256-21

**DATE:** November 18, 2021

**TITLE OF LEGISLATION:** AN ACTION RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES COMMITTEE AND THE BUDGET AND FINANCE COMMITTEE; ACCEPTING AND APPROVING THE AUDITOR GENERAL'S AUDIT REPORT OF NAVAJO HEAD START AND THE CORRECTIVE ACTION PLAN PROPOSED BY NAVAJO HEAD START

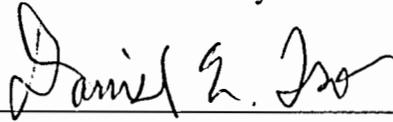
**PURPOSE OF THIS LEGISLATION:** to approve the Auditor General's Audit Report of Navajo Head Start and to approve NHS' proposed Corrective Action Plan.

OLC No. 21-442-1

5-DAY BILL HOLD PERIOD: Johnson  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 11-29-21  
Eligible for Action: 11-30-21

1 PROPOSED STANDING COMMITTEE RESOLUTION  
2 24<sup>th</sup> NAVAJO NATION COUNCIL – Third Year, 2021

3 Introduced by:

4   
5 \_\_\_\_\_

6 (Sponsor)

7  
8 Tracking No. 0256-21

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10 AN ACTION  
11 RELATING TO THE HEALTH, EDUCATION, AND HUMAN SERVICES  
12 COMMITTEE AND THE BUDGET AND FINANCE COMMITTEE;  
13 ACCEPTING AND APPROVING THE AUDITOR GENERAL'S AUDIT  
14 REPORT OF NAVAJO HEAD START AND THE CORRECTIVE ACTION  
15 PLAN PROPOSED BY NAVAJO HEAD START

16  
17 **BE IT ENACTED:**

18  
19 **SECTION ONE. AUTHORITY**

20 A. The Health, Education, and Human Services Committee serves as the oversight committee  
21 for the Department of Dine Education. 2 N.N.C. §401(C)(1). Navajo Head Start is under  
22 the Department of Dine Education.

23 B. The Budget and Finance Committee has the authority to review and approve audit reports of  
24 the Auditor General, and corrective action plans proposed by audited Navajo Nation programs.  
25 12 N.N.C. §6(A) and §7(D).

26  
27 **SECTION TWO. FINDINGS**

28 A. Pursuant to 12 N.N.C §6 the Office of the Auditor General prepared a fiscal review of Navajo  
29 Head Start ("NHS") titled: "A Performance Audit of the Navajo Head Start" - Report No. 21-  
30 10 - dated May 2021 ("Audit Report"). **EXHIBIT 1.**

1 B. Dr. Elvira Bitsoi, the Assistant Superintendent of NHS, responded to the Audit Report in a  
2 letter to the Auditor General dated March 25, 2021. **EXHIBIT 2.**

3 C. NHS has prepared and submitted a detailed Corrective Action Plan to address the findings in  
4 the Audit Report; in the Plan NHS proposes to cure the Audit findings by various deadline  
5 dates in 2022. **EXHIBIT 3.**

6 D. The Navajo Head Start Policy Council has approved the NHS' proposed Corrective Action  
7 Plan. **EXHIBIT 4.**

8 E. The Navajo Nation Board of Education has also approved the NHS' proposed Corrective  
9 Action Plan. **EXHIBIT 5.**

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

12  
13 **SECTION THREE. APPROVAL OF AUDIT REPORT AND NAVAJO HEAD**  
14 **START'S PROPOSED CORRECTIVE ACTION PLAN**

15 A. The Navajo Nation hereby accepts and approves the Auditor General's fiscal review of Navajo  
16 Head Start titled: "A Performance Audit of the Navajo Head Start" - Report No. 21-10 - dated  
17 May 2021, attached hereto as **EXHIBIT 1.**

18 B. The Navajo Nation hereby accepts and approves the Corrective Action Plan proposed by  
19 Navajo Head Start, attached hereto as **EXHIBIT 3.**

20  
21 **SECTION FOUR. DIRECTIVES**

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

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

30 C. Twelve months after the effective date of this Legislation the Auditor General shall conduct a

1 follow-up review of NHS to determine whether or not NHS has successfully implemented its  
2 Corrective Action Plan. The Auditor General shall then prepare a report on its findings  
3 resulting from the follow-up review, and such report shall include the Auditor General's  
4 recommended sanctions, if any, to be imposed upon NHS for failure to implement its  
5 Corrective Action Plan. 12 N.N.C. §7(G).

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7 **SECTION FIVE. EFFECTIVE DATE**

8 This Legislation shall become effective pursuant to 12 N.N.C. §6(A) and §7(D).

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10 **SECTION SIX. SAVING CLAUSE**

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