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

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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.
PROPOSED STANDING COMMITTEE RESOLUTION

24th NAVAJO NATION COUNCIL – Third Year, 2021

Introduced by:

(Sponsor)

Tracking No. 0258-21

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

BE IT ENACTED:

SECTION ONE. AUTHORITY
A. The Health, Education, and Human Services Committee serves as the oversight committee for the Department of Dine Education. 2 N.N.C. §401(C)(1). Navajo Head Start is under the Department of Dine Education.
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
B. Dr. Elvira Bitsoi, the Assistant Superintendent of NHS, responded to the Audit Report in a letter to the Auditor General dated March 25, 2021. **EXHIBIT 2.**

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

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

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

F. 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 NAVAJO HEAD START’S PROPOSED CORRECTIVE ACTION PLAN**

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

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

**SECTION FOUR. DIRECTIVES**

A. Navajo Head Start shall prepare and submit a written status report on its progress implementing its Corrective Action Plan. NHS 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 NHS’ status report, shall prepare a memorandum explaining the Auditor General’s opinion about the success of NHS’ corrective efforts, and shall promptly submit such memorandum along with NHS’ 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 NHS to determine whether or not NHS 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 NHS 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 12 N.N.C. §6(A) and §7(D).

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.