

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0153-22\_

SPONSOR: Elmer P. Begay

**TITLE: An Act Relating to the Resources and Development Committee and the Budget and Finance Committee; Accepting the Auditor General's Audit of the Indian Wells Chapter and Approving the Chapter's Proposed Corrective Action Plan**

*Date posted:* August 25, 2022 at 6:31PM

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## **SUMMARY OF PROPOSED LEGISLATION**

TrackingNo. 0153-22

Date: August 19, 2022

**Re: AN ACT RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE AND THE BUDGET AND FINANCE COMMITTEE; ACCEPTING THE AUDITOR GENERAL'S AUDIT OF THE INDIAN WELLS CHAPTER AND APPROVING THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN**

### **Purpose of this Legislation:**

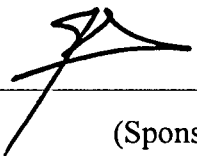
to accept the Auditor General's Audit of Indian Wells Chapter and approve the Chapter's proposed Corrective Action Plan.

OLC No. 22-242-1

5-DAY BILL HOLD PERIOD: Johnson  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 08-30-22  
Eligible for Action: 08-31-22

1 PROPOSED STANDING COMMITTEE RESOLUTION  
2 24<sup>th</sup> NAVAJO NATION COUNCIL - Fourth Year, 2022

3 Introduced by:

4   
5 \_\_\_\_\_  
6 (Sponsor)

7  
8 Tracking No. 0153-22

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10 AN ACT  
11 RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE  
12 AND THE BUDGET AND FINANCE COMMITTEE; ACCEPTING THE  
13 AUDITOR GENERAL'S AUDIT OF THE INDIAN WELLS CHAPTER AND  
14 APPROVING THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN  
15

16 BE IT ENACTED:

17  
18 SECTION ONE. AUTHORITY

- 19 A. The Resources and Development Committee is the oversight committee for all Navajo  
20 Nation Chapters. 2 N.N.C. §501(C)(1).  
21 B. As the oversight committee for Chapters, the Resources and Development Committee  
22 reviews audit reports and proposed corrective action plans regarding Chapter financial  
23 matters. 12 N.N.C. §7(E).  
24 C. The Budget and Finance Committee has the final authority to review and approve audit  
25 reports issued by the Auditor General, and corrective action plans proposed by audited  
26 Navajo Nation programs, including all Navajo Nation Chapters. 12 N.N.C. §6(A) and §7(D).  
27

28 SECTION TWO. FINDINGS

- 29 A. Pursuant to 12 N.N.C. §6 the Office of the Auditor General has prepared a fiscal review of  
30 the Indian Wells Chapter, titled: "Special Review of the Indian Wells Chapter" - Report No.

1 20-10 - dated September 2020 (“Audit Report”). This Audit Report is attached hereto as  
2 **EXHIBIT A.**

3 B. The Indian Wells Chapter responded with a letter accepting the Audit Report. The Chapter’s  
4 letter, dated August 18, 2020, is attached hereto as **EXHIBIT B.**

5 C. The Chapter has prepared a detailed Corrective Action Plan that it submitted to the Auditor  
6 General, which addresses the findings in the Audit Report. In the Corrective Action Plan the  
7 Chapter proposes to cure the Audit Report findings by December, 2022. The Chapter’s  
8 proposed Corrective Action Plan is attached hereto as **EXHIBIT C.**

9 D. In Resolution No. IWC-22-37 the Chapter acknowledges the findings in the Audit Report  
10 and specifically approves the Chapter’s proposed Corrective Action Plan to address and  
11 resolve the findings. Resolution No. IWC-22-37 is attached hereto as **EXHIBIT D.**

12  
13 **SECTION THREE. ACCEPTING THE AUDITOR GENERAL’S AUDIT OF THE**  
14 **INDIAN WELLS CHAPTER AND APPROVING THE**  
15 **CHAPTER’S PROPOSED CORRECTIVE ACTION PLAN**

16 A. The Navajo Nation hereby accepts the Auditor General’s fiscal review of the Indian Wells  
17 Chapter titled: “Special Review of the Indian Wells Chapter” - Report No. 20-10, dated  
18 September 2020, attached as **EXHIBIT A.**

19 B. The Navajo Nation hereby approves the Corrective Action Plan proposed by the Indian Wells  
20 Chapter that was submitted to the Auditor General, attached as **EXHIBIT C.** The Corrective  
21 Action Plan is approved for use by the Chapter in addressing and resolving the findings  
22 explained in the Audit Report.

23  
24 **SECTION FOUR. DIRECTIVES**

25 A. The Indian Wells Chapter shall prepare and submit a written status report on its progress  
26 implementing all tasks set forth in its approved Corrective Action Plan. The Chapter shall  
27 submit such report to the Auditor General no later than six months after the effective date of  
28 this Act. 12 N.N.C. §7(F).

29 B. The Auditor General shall receive and review the Indian Wells Chapter’s six-month status  
30 report and shall prepare a memorandum explaining the Auditor General’s opinion about the

1 success of the Chapter's corrective efforts and the Chapter's compliance with its approved  
2 Corrective Action Plan during the previous six-month period.

3 C. The Auditor General shall then promptly submit such memorandum along with the Chapter's  
4 status report to the Resources and Development Committee and the Budget and Finance  
5 Committee. 12 N.N.C. §7(F).

6 D. Twelve months after the effective date of this Act, the Auditor General shall conduct a  
7 follow-up review of the Indian Wells Chapter to determine whether or not the Chapter has  
8 successfully implemented its approved Corrective Action Plan.

9 E. The Auditor General shall then promptly prepare its twelve-month report on its findings  
10 resulting from the follow-up review. Such report shall include the Auditor General's  
11 recommended sanctions, if any, to be imposed upon the Indian Wells Chapter for failure to  
12 sufficiently implement its Corrective Action Plan. 12 N.N.C. §7(G).

13 F. The Auditor General's follow-up report shall be presented to the Resources and Development  
14 Committee and the Budget and Finance Committee. 12 N.N.C. §7(G).

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16 **SECTION FIVE. EFFECTIVE DATE**

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

18  
19 **SECTION SIX. SAVING CLAUSE**

20 If any provision of this Act is determined invalid by the Navajo Nation Supreme Court, or by a  
21 Navajo Nation District Court without appeal to the Navajo Nation Supreme Court, those  
22 provisions of this Act that are not determined invalid shall be the law of the Navajo Nation.