

THE NAVAJO NATION
LEGISLATIVE BRANCH
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LEGISLATION NO: _0136-23_

SPONSOR: George Tolth

TITLE: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting the Audit of the Counselor Chapter and Approving the Chapter's Proposed Corrective Action Plan

Date posted: June 22, 2023 at 4:14PM

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SUMMARY OF PROPOSED LEGISLATION

Tracking No. 0136-23

DATE: June 15, 2023

RE: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE AUDIT OF THE COUNSELOR CHAPTER AND APPROVING THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN

Purpose of this Legislation:

to accept the Auditor General's Audit Report for the Counselor Chapter and approve the Chapter's proposed Corrective Action Plan to address the audit findings.

OLC No. 23-206-1

5-DAY BILL HOLD PERIOD ASR
Website Posting Time/Date _____
Posting End Date: 06-27-23
Eligible for Action: 06-28-23

PROPOSED STANDING COMMITTEE RESOLUTION
25th NAVAJO NATION COUNCIL - First Year, 2023

Introduced by:


(Sponsor)

Tracking No. 0136-23

AN ACTION
RELATING TO THE RESOURCES AND DEVELOPMENT
AND BUDGET AND FINANCE COMMITTEES; ACCEPTING
THE AUDIT OF THE COUNSELOR CHAPTER AND APPROVING
THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN

BE IT ENACTED:

SECTION ONE. AUTHORITY

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

SECTION TWO. FINDINGS

- A. In accordance with 12 N.N.C. §6, the Office of the Auditor General has prepared a fiscal review of the Counselor Chapter, titled: "A Special Review of the Counselor Chapter" -

1 Report No. 21-17 - dated June 2021 (hereinafter referred to as the "Audit Report"). This
2 Audit Report is attached hereto as **EXHIBIT A**.

3 B. The Counselor Chapter responded with a letter regarding the Audit Report. The Chapter's
4 letter, dated June 30, 2021, is attached hereto as **EXHIBIT B**.

5 C. The Chapter prepared a detailed Corrective Action Plan that it submitted to the Auditor
6 General on September 2, 2022, which addresses the findings in the Audit Report. In the
7 Corrective Action Plan the Chapter proposes to cure the Audit Report findings by December
8 31, 2022. The Chapter's proposed Corrective Action Plan is attached hereto as **EXHIBIT C**.

9 D. In Resolution No. COUN-2022-09-001 the Counselor Chapter acknowledges the findings in
10 the Audit Report and specifically approves the Chapter's final Corrective Action Plan to
11 address and resolve the findings. Resolution No. COUN-2022-09-001 is attached hereto as
12 **EXHIBIT D**.

13
14 **SECTION THREE. ACCEPTING THE AUDIT OF THE COUNSELOR CHAPTER**
15 **AND APPROVING THE CHAPTER'S PROPOSED**
16 **CORRECTIVE ACTION PLAN**

17 A. The Navajo Nation hereby accepts the Auditor General's fiscal review of the Counselor
18 Chapter titled: "A Special Review of the Counselor Chapter" - Report No. 21-17, dated June
19 2021, attached as **EXHIBIT A**.

20 B. The Navajo Nation hereby approves the Corrective Action Plan proposed by the Counselor
21 Chapter that was submitted to the Auditor General on September 2, 2022, attached hereto as
22 **EXHIBIT C**. The Corrective Action Plan is approved for use by the Chapter in addressing
23 and resolving the findings explained in the Audit Report.

24
25 **SECTION FOUR. DIRECTIVES**

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

30 B. The Auditor General shall receive and review the Counselor Chapter's six-month status

1 report and shall prepare a memorandum explaining the Auditor General's opinion about the
2 success of the Chapter's corrective efforts and the Chapter's compliance with its approved
3 Corrective Action Plan during the noted six-month period. 12 N.N.C. §7(F)(2).

4 C. The Auditor General shall then promptly submit such memorandum along with the
5 Counselor Chapter's status report to the Resources and Development Committee and the
6 Budget and Finance Committee. 12 N.N.C. §7(F)(2).

7 D. Twelve months after the effective date of this Action, the Auditor General shall conduct a
8 follow-up review of the Counselor Chapter to determine whether or not the Chapter has
9 successfully implemented its approved Corrective Action Plan. 12 N.N.C. §7(G).

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

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

16
17 **SECTION FIVE. EFFECTIVE DATE**

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

19
20 **SECTION SIX. SAVING CLAUSE**

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