

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0200-23_

SPONSOR: Seth Damon

TITLE: An Action Relating to the Resource and Development, and Budget and Finance Committees; Accepting the Audit of Chichiltah Chapter and approve the Chapter's proposed Corrective Action Plan

Date posted: August 09, 2023 at 5:25PM

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SUMMARY OF PROPOSED LEGISLATION

Tracking No. 0200-23

DATE: August 3, 2023

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

Purpose of this Legislation:

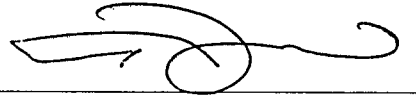
to approve the Audit Report for the Chichiltah Chapter and the Chapter's Corrective Action Plan.

OLC No. 23-307-1

5-DAY BILL HOLD PERIOD
Website Posting Time/Date
Posting End Date: 08/14/23
Eligible for Action: 08/15/23

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 25th NAVAJO NATION COUNCIL - First Year, 2023

3 Introduced by:

4 
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6 (Sponsor)

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8 Tracking No. 0200-23

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10 AN ACTION
11 RELATING TO THE RESOURCES AND DEVELOPMENT
12 AND BUDGET AND FINANCE COMMITTEES; ACCEPTING
13 THE AUDIT OF THE CHICHILTAH CHAPTER AND APPROVING
14 THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN

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16 BE IT ENACTED:

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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).

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28 SECTION TWO. FINDINGS

- 29 A. In accordance with 12 N.N.C. §6, the Office of the Auditor General has prepared an audit
30 report of the Chichiltah Chapter, titled: "A Special Review of the Chichiltah Chapter" -

1 Report No. 21-21 - dated September 2021 (hereinafter referred to as the "Audit Report").

2 This Audit Report is attached hereto as **EXHIBIT A**.

3 B. The Chichiltah Chapter responded with a letter regarding the Audit Report. The Chapter's
4 response, dated September 28, 2021, is attached hereto as **EXHIBIT B**.

5 C. The Chichiltah Chapter prepared a detailed Corrective Action Plan, dated November 4, 2022,
6 that addresses the findings in the Audit Report. In the Corrective Action Plan the Chichiltah
7 Chapter proposes to cure the Audit Report findings by December 31, 2022 and December
8 31, 2023. The Chapter's proposed Corrective Action Plan is attached hereto as **EXHIBIT C**.

9 D. In Resolution No. 03-027-23, the Chichiltah Chapter acknowledges the findings in the Audit
10 Report and approves the Chapter's Corrective Action Plan to address and resolve the
11 findings. Resolution No. 03-027-23 is attached hereto as **EXHIBIT D**.

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

16 A. The Navajo Nation hereby accepts the Auditor General's audit report of the Chichiltah
17 Chapter titled: "A Special Review of the Chichiltah Chapter" - Report No. 21-21 - dated
18 September 2021, attached hereto as **EXHIBIT A**.

19 B. The Navajo Nation hereby approves the Corrective Action Plan proposed by the Chichiltah
20 Chapter, attached hereto as **EXHIBIT C**. This Corrective Action Plan is approved for use
21 by the Chichiltah Chapter in addressing and resolving the findings explained in the Audit
22 Report.

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24 **SECTION FOUR. DIRECTIVES**

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

29 B. The Auditor General shall receive and review the Chichiltah 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 noted six-month period. 12 N.N.C. §7(F)(2).

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

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

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 Chichiltah 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); 12 N.N.C. §7(H).

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16 **SECTION FIVE. EFFECTIVE DATE**

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

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19 **SECTION SIX. SAVING CLAUSE**

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