

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0247-23_

SPONSOR: Casey Allen Johnson

TITLE: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting the Audit of the Tsidi To'ii (Birdsprings) Chapter and Approving the Chapter's Proposed Corrective Action Plan

Date posted: October 25, 2023 at 1:30PM

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SUMMARY OF PROPOSED LEGISLATION

Tracking No. 0247-23

DATE: October 18, 2023

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

Purpose of this Legislation:

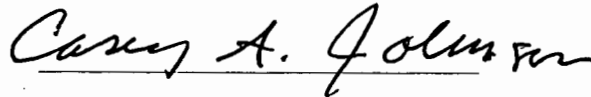
to approve the audit of the Birdsprings Chapter and the Chapter's proposed Corrective Action Plan.

OLC No. 23-503-1

5-DAY BILL HOLD PERIOD YTD
Website Posting Time/Date _____
Posting End Date: 10-30-23
Eligible for Action: 10-31-23

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

3 Introduced by:

4 
5

6 (Sponsor)

7
8 Tracking No. 0247-23

9
10 AN ACTION

11 RELATING TO THE RESOURCES AND DEVELOPMENT AND
12 BUDGET AND FINANCE COMMITTEES; ACCEPTING THE AUDIT
13 OF THE TSIDI TO'II (BIRDSPRINGS) CHAPTER AND APPROVING
14 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. In accordance with 12 N.N.C. §6, the Office of the Auditor General has prepared an audit
30 report of the Tsidi To'ii (Birdsprings) Chapter, titled: "Internal Audit of the Tsidi To'ii

1 Chapter” - Report No. 23-11 - dated April 2023 (hereinafter referred to as the “Audit
2 Report”). This Audit Report is attached hereto as **EXHIBIT A**.

3 B. The Tsidi To’ii Chapter responded with a letter regarding the Audit Report. The Chapter’s
4 response, dated April 11, 2023, is attached hereto as **EXHIBIT B**.

5 C. The Tsidi To’ii Chapter prepared a detailed Corrective Action Plan (“CAP”) that was
6 submitted to the Auditor General on August 31, 2023. The CAP addresses the findings in the
7 Audit Report, and the Chapter proposes to cure the Audit Report findings by 10/01/2024.
8 The Chapter’s proposed Corrective Action Plan is attached hereto as **EXHIBIT C**.

9 D. In Resolution No. TT-09-04-2023, the 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. TT-09-04-2023 is attached hereto as **EXHIBIT D**.

12
13 **SECTION THREE. ACCEPTING THE AUDIT OF THE TSIDI TO’II (BIRDSPRINGS)**
14 **CHAPTER AND APPROVING THE CHAPTER’S PROPOSED**
15 **CORRECTIVE ACTION PLAN**

16 A. The Navajo Nation hereby accepts the Auditor General’s audit report of the Tsidi To’ii
17 Chapter titled “Internal Audit of the Tsidi To’ii Chapter” - Report No. 23-11 - dated April
18 2023, attached hereto as **EXHIBIT A**.

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

23
24 **SECTION FOUR. DIRECTIVES**

25 A. The Tsidi To’ii 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 Chapter shall submit such report to the Auditor General no later than
28 six months after the effective date of this Action.

29 B. The Auditor General shall receive and review the Tsidi To’ii 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 Tsidi
4 To'ii Chapter's status report to the Resources and Development Committee and the Budget
5 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 Tsidi To'ii 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 Chapter for failure to sufficiently
12 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.