

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0251-23\_

SPONSOR: Amber Kanazbah Crotty

**TITLE: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting the Internal Audit of the Gadii'ahi/To'koi Chapter and Approving the Chapter's Proposed Corrective Action Plan**

**Date posted: November 09, 2023 at 4:57PM**

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## **SUMMARY OF PROPOSED LEGISLATION**

Tracking No. 0251-23

DATE: November 8, 2023

**RE: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT OF THE GADII'AHI/TO'KOI CHAPTER AND APPROVING THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN**

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

to accept the Internal Audit Report for the Gadii'ahi/To'koi Chapter, and to approve the Chapter's proposed Corrective Action Plan.

OLC No. 23-338-1

5-DAY BILL HOLD PERIOD                       
Website Posting Time/Date                       
Posting End Date: 11-14-23  
Eligible for Action: 11-15-23

Resources & Development Committee  
Thence  
Budget & Finance Committee

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

3 Introduced by:

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

7  
8 Tracking No. 0251-23



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10 AN ACTION  
11 RELATING TO THE RESOURCES AND DEVELOPMENT AND  
12 BUDGET AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL  
13 AUDIT OF THE GADII'AHI/TO'KOI 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).

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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 provided an internal  
30 audit report of the Gadii'ahi/To'koi Chapter, which report was prepared under a contract

1 with Heinfeld, Meech, & Co., P.C. This internal audit report is dated April 29, 2022  
2 (hereinafter referred to as the "Audit Report"), and is attached hereto as **EXHIBIT A**.

3 B. The Gadii'ahi/To'koi Chapter responded with a letter to the Auditor General regarding the  
4 Audit Report. The Chapter's response is dated May 13, 2023 and is attached hereto as  
5 **EXHIBIT B**.

6 C. The Chapter prepared a detailed Corrective Action Plan ("CAP") that was submitted to the  
7 Auditor General on May 26, 2023. The CAP addresses the findings in the Audit Report, and  
8 the Chapter proposes to cure the Audit Report findings by December 29, 2023. The Chapter's  
9 proposed Corrective Action Plan is attached hereto as **EXHIBIT C**.

10 D. In Resolution No. GAD/TOK FY 2023-027, the Chapter acknowledges the findings in the  
11 Audit Report and approves a final revised Corrective Action Plan to address and resolve the  
12 findings. Resolution No. GAD/TOK FY 2023-027 is attached hereto as **EXHIBIT D**.

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14 **SECTION THREE. ACCEPTING THE AUDIT OF THE GADII'AHI/TO'KOI**  
15 **CHAPTER AND APPROVING THE CHAPTER'S PROPOSED**  
16 **CORRECTIVE ACTION PLAN**

17 A. The Navajo Nation hereby accepts the Audit Report of the Gadii'ahi/To'koi Chapter dated  
18 April 29, 2022, attached hereto as **EXHIBIT A**.

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

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24 **SECTION FOUR. DIRECTIVES**

25 A. The Gadii'ahi/To'koi 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 Gadii'ahi/To'koi Chapter's six-month  
30 status report and shall prepare a memorandum explaining the Auditor General's opinion

1 about the success of the Chapter's corrective efforts and the Chapter's compliance with its  
2 approved 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 Gadii'ahi/To'koi Chapter's status report to the Resources and Development Committee and  
5 the 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 Gadii'ahi/To'koi Chapter to determine whether or not the Chapter  
8 has 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.  
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