

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

23RD NAVAJO NATION COUNCIL - First Year, 2015

AN ACTION

RELATING TO BUDGET AND FINANCE COMMITTEE; AMENDING TITLE 12 N.N.C. §
202 TO REQUIRE THE CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT

BE IT ENACTED:

Section One. Findings

- A. The Budget and Finance Committee has oversight of the function of the Office of Controller and to review, recommend or propose the adoption, amendment or rescission of its Plan of Operation. 2 N.N.C. § 301(B)(13), see also 12 N.N.C. § 204, authorizing amendment to the Plan of Operation.
- B. Requirements for the Controller's position were amended by the 22nd Navajo Nation Council in Navajo Nation Council Resolution CAU-34-11, and required the Controller possess a baccalaureate (degree) in accounting or finance, including an advanced degree or certification, such as a Master of Business Administration, Certified Public Accountant, Chartered Financial Analyst or Certified Internal Auditor. See Resolution attached as Exhibit A.
- C. The Chinle Agency Council, the Black Mesa (Kits'iili) Chapter, the Forest Lake Chapter, the Hard Rock Chapter, the Piñon Chapter and the Whippoorwill Chapter have passed resolutions in support of the requirement that the Navajo Nation Controller be a Certified Public Accountant. Resolutions attached as Exhibit B.

D. It is in the best interest of the Navajo Nation to require that the Controller, who formulates the overall financial policy and procedures for the Navajo Nation Council and develops and coordinates programs of financial management at all levels within the Navajo Nation government pursuant to 12 N.N.C. § 203, be required to be a Certified Public Accountant.

Section Two. Amendments to Title 12 of the Navajo Nation Code

The Budget and Finance Committee, by authority granted in 2 N.N.C. § 301(B)(13) and 12 N.N.C. § 204, hereby amends the Navajo Nation Code, Title 12, § 202 as follows:

TITLE 12. FISCAL MATTERS

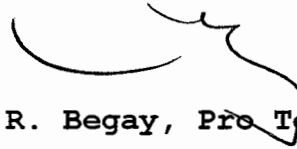
CHAPTER 2. OFFICE OF THE CONTROLLER

§ 202. Controller; Acting Controller; other personnel

C. The Controller shall possess a baccalaureate degree in accounting or finance, including and eight (8) years of progressively responsible experience in governmental finance and accounting administration; and being a Certified Public Accountant (CPA).

CERTIFICATION

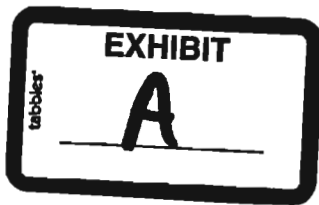
I hereby certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 3 in favor, 0 opposed, this 13th day of April, 2015.



Mel R. Begay, Pro Tem Chairperson
Budget and Finance Committee

Motion: Tom T. Chee

Second: Lee Jack, Sr.



CAU-34-11

RESOLUTION OF THE
NAVAJO NATION COUNCIL

22ND NAVAJO NATION COUNCIL - First Year, 2011

AN ACT

RELATING TO LAW AND ORDER, BUDGET AND FINANCE AND THE
NABIKI'YÁTI' COMMITTEE; AMENDING THE NAVAJO NATION CODE, TITLE
12, CHAPTER 2, OFFICE OF THE CONTROLLER AT SECTIONS 201, 202
AND 204

BE IT ENACTED:

1. Findings.

A. The Navajo Nation finds with respect to this legislation
that certain amendments to 12 N.N.C. §§ 201, 202 and 204
are necessary.

2. Amendment to Title 12

The Navajo Nation hereby amends the Navajo Nation Code at
Title 12, Chapter 2. Office of the Controller as
follows:

Title 12

Chapter 2. Office of the Controller

Section

- 201. Establishment; purpose; composition
- 202. Controller; Acting Controller; other personnel
- 203. Duties, responsibilities and authority of Controller
- 204. Amendments

§201. Establishment; purpose; composition

- A. There is established the office of the Controller
within the Executive Branch of the Navajo Nation.

- B. The purpose of the Office of Controller shall be the formulation, implementation and execution of the financial plans and policies of the Navajo Nation in order that accurate and complete accounts and reports be rendered, the assets of the Navajo Nation be properly protected and modern methods of financial management be implemented.
- C. ~~There shall be, within the t~~ The Office of the Controller can include the following positions as needed:
1. ~~Two secretaries;~~ Administrative Assistants and Office Aides;
 2. ~~A s~~ Systems and p ~~Procedures a~~ Analyst;, Analyst, Account Maintenance Specialist
 3. ~~Three a~~ Accounting m ~~Managers, one of which shall~~ oversee and accounts ~~Receivable Department and a~~ Budget Control Department; ~~one of which shall~~ oversee and Accounts Payable Department and a ~~General Accounting Department;~~ and one of which shall oversee a ~~Cashier's Department, a Payroll Department and an Office Services Department.~~ Accounting Supervisor, Principle Accountant, Senior Accountant, Associate Accountant.

§ 202. Controller; Acting Controller; other personnel

A There is established the position of Controller, and such other positions as may from time to time be budgeted by the Navajo Nation Council, or by any other source acceptable to the President, Navajo Nation.

B. The Controller shall be appointed by the President of the Navajo Nation, at a negotiated salary with the approval of the Navajo Nation Council and shall serve at the pleasure of the Navajo Nation Council. The President of the Navajo Nation, with the consent of the Budget and Finance Committee, may appoint an Acting Controller to serve during vacancies of the Controller pending formal action by the Navajo Nation Council.

C. The Controller shall possess a baccalaureate in accounting or finance, including an advanced degree or certification, such as a Master of Business Administration, Certified Public Accountant, Chartered Financial Analyst, Certified Internal Auditor.

ED. All other personnel shall be hired and compensated pursuant to usual Navajo Nation policies and procedures.

§ 203. Duties, responsibilities and authority of Controller

The Controller shall:

A. Report directly to the President of the Navajo Nation, on operational matters of the Office of the Controller.

B. Report to the Navajo Nation Council and its committees concerning the financial condition of the Navajo Nation and be solely responsible to the Council and the Budget and Finance Committee concerning the propriety of financial transactions, and compliance with Council or committee directives.

C. Formulate overall financial policy and procedures for the Navajo Nation Council and take such action as is necessary for the accomplishment and enforcement thereof.

D. Exercise supervisory control and direction of all sections and divisions under the Controller.

E. Represent all areas of the Controller's responsibility at executive level planning.

F. Develop and coordinate programs of financial management at all levels within the Navajo Nation government.

G. Represent the Navajo Nation government in the areas of the Controller's responsibility.

H. Delegate authority to subordinates as required for efficient operation.

I. Serve as Chairperson, Investment Committee for the administration of the Navajo Nation's investment programs, and be responsible to the Navajo Nation Council and the Budget and Finance Committee for the proper execution of the investment program.

J. Plan and conduct program and budget development and review.

K. Act as an advisor to the Budget and Finance Committee.

§ 204. Amendments

This Plan of Operation may be amended by the Budget and Finance Committee of the Navajo Nation Council.

3. Effective Date

The amendment enacted herein shall be effective pursuant to 2 N.N.C. §221 (B).

4. Codification

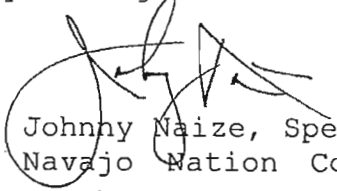
The provisions of the Act which amend or adopt new sections of the Navajo Nation Code shall be codified by the Office of Legislative Counsel. The Office of Legislative Counsel shall incorporate such amended provisions in the next codification of the Navajo Nation Code.

5. Saving Clause

Should any provision of this Act be determined invalid by the Navajo Nation Supreme Court, or the District Courts of the Navajo Nation without appeal to the Navajo Nation Supreme Court, those provisions of the Act which are not determined invalid shall remain the law of the Navajo Nation.

CERTIFICATION


I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 15 in favor and 3 opposed, this 19th day of August 2011.


Johnny Naize, Speaker
Navajo Nation Council
Aug 24, 2011
Date

Motion: Russell Begaye
Second: David Tom

ACTION BY THE NAVAJO NATION PRESIDENT:

- 1. I hereby sign into law the foregoing legislation, pursuant to 2 N.N.C. \$1005 (C) (10), on this _____ day of AUG 31 2011 2011.



Ben Shelly, Jr., President
Navajo Nation

- 2. I hereby veto the foregoing Legislation, pursuant to 2 N.N.C. \$1005 (C) (11), this _____ day of _____ 2011 for the reason(s) expressed in the attached letter to the Speaker.

Ben Shelly, President
Navajo Nation

**LAW AND ORDER COMMITTEE
22nd NAVAJO NATION COUNCIL**

FIRST YEAR 2011

COMMITTEE REPORT

Mr. Speaker,

The **LAW AND ORDER COMMITTEE** to whom has been assigned:

NAVAJO LEGISLATIVE NO. 0286-11

AN ACTION RELATING TO LAW AND ORDER, BUDGET AND FINANCE AND
NAABIK'ÍYÁTI'; AMENDING THE NAVAJO NATION CODE, TITLE 12,
CHAPTER 2. OFFICE OF THE CONTROLLER AT §§ 201, 202 AND 204.

(Sponsored by LoRenzo Bates and Co-Sponsor Danny Simpson)

Has had it under consideration and report the same with a recommendation that it **DO
PASS** with no amendments

and therefore referred to **BUDGET AND FINANCE COMMITTEE.**

Respectfully submitted,



Edmund Yazzie
Presiding Chairperson

Date: July 25th, 2011

The vote was 3 in favor and 0 opposed

Motion: Alton Shepherd

Second: Elmer Begay

22nd NAVAJO NATION COUNCIL

First Year 2011

Mr. Speaker:

The **BUDGET & FINANCE COMMITTEE** to whom has been assigned

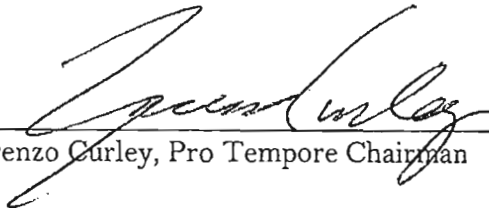
NAVAJO LEGISLATIVE BILL # 0286-11:

An Action Relating to Law and Order, Budget and Finance and the Nabik'iyati' Committee, Amending the Navajo Nation Code, Title 12 Chapter 2. Office of the Controller at Sections 201, 202, and 203 *Sponsored by the Honorable LoRenzo Bates with the Honorable Danny Simpson, Council Delegates*

has had it under consideration and reports the same with the recommendation that It **Do Pass** without amendment.

And therefore, referred to the **Nabik'iyati' Committee**

Respectfully submitted,


Lorenzo Curley, Pro Tempore Chairman

Adopted: 
Legislative Advisor

Not Adopted: _____
Legislative Advisor

Date: **26 July 2011**

The vote was **4** in favor **0** opposed
Excused: Nelson S. BeGaye
Absent: Jonathan Nez

NAABIK'YATI' COMMITTEE REPORT
22ND NAVAJO NATION COUNCIL – First Year 2011

Mr. Speaker:

The NAABIK'YATI' COMMITTEE, to whom has been assigned:

LEGISLATION NO. 0286-11

Introduced by Hon. Lorenzo Bates

AN ACTION

Relating to Law & Order; Budget & Finance and the Naabik'iyati' Committee;
Amending the Navajo Nation Code, Title 12, Chapter 2. Office of the
Controller at Sections 201, 201, and 204

has had it under consideration and reports the same with a DO PASS with two amendments as follows:

AMENDMENT No. 1

Page 3; Line 4; Delete the word “plus”; insert “including”

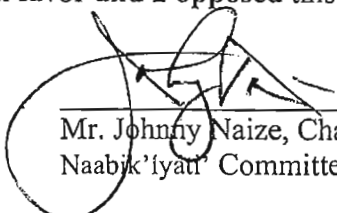
AMENDMENT No. 2

Page 3; Line 6; After the word “Auditor” insert a period (.); the remaining language is deleted – “~~or other equivalent degree or certification.~~”

and thence referred to the Navajo Nation Council.

CERTIFICATION

I, hereby certify that the foregoing legislation was duly considered by the Naabik'iyati' Committee of the Navajo Nation Council at a duly called meeting at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed with a vote of **14 in favor and 2 opposed** this 1st day of August 2011.



Mr. Johnny Naize, Chairperson
Naabik'iyati' Committee

MOTION: David Tom
SECOND: Walter Phelps



Resolution No. CAC-0115-005

RESOLUTION OF CHINLE AGENCY COUNCIL

SUPPORTING AND REQUESTING THE NAVAJO NATION CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT.

Whereas:

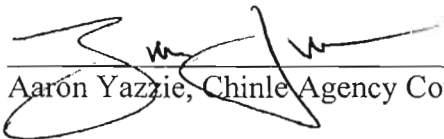
1. The Chinle Agency Council is hereby established under the Executive Branch of the Navajo Nation Government pursuant to Intergovernmental Resolution No. IGRS-251-01 and 26 N.N.C. Local Governance Act approved by the Navajo Nation Council Resolution CAP-34-98;
2. The Purpose of the Chinle Agency Council shall be to address significant issues and concerns for it 16 member Chapters and to advocate and promote community projects and collaborate with county, state, Federal, private entities and other local governments;
3. The Navajo Nation Controller is responsible for billions of dollars; and
4. Certified Public Accountants must follow general accounting guidelines or jeopardize their CPA License; and
5. Requiring the Controller to be CPA Licensed further protects the Navajo Nation Funds.

NOW THEREFORE BE IT RESOLVED THAT:

1. The Chinle Agency Council Supports and Requests the Navajo Nation Controller to Be a Certified Public Accountant.

CERTIFICATION

WE HEREBY certify that the a foregoing resolution was duly considered by the Chinle Agency Council at a duly called regular meeting at the Nazlini, Arizona at which a quorum was present and that same was passed by a vote of 34 in favor, 0 opposed and 2 abstained, this 17th day of January 2015.



Aaron Yazzie, Chinle Agency Council President

M: Jo Ann Dedman
S: Janice Jim

BLACK MESA (KITS'ILI) CHAPTER

P.O. Box 189 * Pinon, AZ 86510

(928) 675-0009

RESOLUTION OF THE BLACK MESA (Kits'iili) CHAPTER

RESOLUTION NO. BMC-15-01-047

**THE BLACK MESA CHAPTER HEREBY REQUESTS THE NAVAJO NATION
CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT.**

WHEREAS:

1. The Navajo Nation Council Resolution CS-34-98 enacted the Navajo Nation Local Governance Act and codified it under Title 26 of the Navajo Nation Code; and
2. Pursuant to Title 26 NNC, Section B-1&2, the purpose of the Local Governance Act is to recognize at the local level and to delegate to chapter government with respect to local matters consistent with Navajo Laws including custom and tradition and to make decisions over local matter; and
3. The Navajo Nation Controller is responsible for billions of dollars; and
4. Certified Public Accountants must follow general accounting guidelines or jeopardize their CPA License; and
5. Requiring the Controller to be CPA Licensed further protects the Navajo Nation Funds.

NOW THEREFORE BE IT RESOLVED THAT:

**The Black Mesa Chapter Hereby Requests The Navajo Nation Controller To Be A
Certified Public Accountant.**

Larry Biltah
Chapter President

Caroline Bemore
Chapter Vice-President

Marlene Biltah
Chapter Secretary/ Treasurer

Francis Honie
Crazing Committee Member

Dwight Witherspoon
Council Delegate


RESOLUTION NO. BMC-15-01-047

CERTIFICATION

We hereby certify that the foregoing resolution was fully considered by the Black Mesa Chapter at a duly called meeting at Black Mesa, Arizona at which a quorum was present and that same was passed by a vote of 19 in favor, 00 opposed, and 01 abstained, on this 16th day of January, 2015.

Motioned by: Ray Gilmore

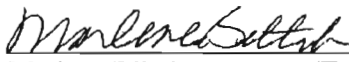
Seconded by: Ella Tallis



Larry Biltah, President



Caroline Bemore, Vice President



Marlene Biltah, Secretary/Treasurer



Dwight Witherspoon, Council Delegate



FOREST LAKE CHAPTER

P.O. BOX 441
HIGHWAY NAVAJO ROUTE 41
PINON ARIZONA 86510-0441
PHONE: 928-677-3252 if busy 928-677-3347
FAX: 928-677-3320

Council Delegate, Dwight Witherspoon
President, Helena Begay
Vice-President, Fern Benally
Secretary/Treasurer, Brenda White
Grazing Representative, Irene Begaye
Community Services Coordinator, Ella Mae Benally

BEN SHELLY
PRESIDENT

REX L. JIM
VICE PRESIDENT

RESOLUTION OF THE FOREST LAKE CHAPTER RESOLUTION NO. FLC-15-01-012

THE FOREST LAKE CHAPTER HEREBY REQUESTS THE NAVAJO NATION CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT.

WHEREAS:

1. The Navajo Nation Council Resolution CS-34-98 enacted the Navajo Nation Local Governance Act and codified it under Title 26 of the Navajo Nation Code; and
2. Pursuant to Title 26 NNC, Section B-1&2, the purpose of the Local Governance Act is to recognize at the local level and to delegate to chapter government with respect to local matters consistent with Navajo Laws including custom and tradition and to make decisions over local matter; and
3. The Navajo Nation Controller is responsible for billions of dollars; and
4. Certified Public Accountants must follow general accounting guidelines or jeopardize their CPA License; and
5. Requiring the Controller to be CPA Licensed further protects the Navajo Nation Funds.

NOW THEREFORE BE IT RESOLVED THAT:

The Forest Lake Chapter Hereby Requests The Navajo Nation Controller To Be A Certified Public Accountant.


CERTIFICATION

We hereby certify that the foregoing resolution was duly considered by the Forest Lake Chapter at a duly called meeting in Forest Lake, Navajo Nation, Arizona which quorum was present that same was passed by vote of 25 in favor 0 opposed and 10 abstained on this 5th day of January, 2015.

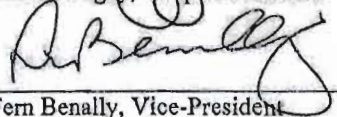
Kimberly Smith
Motion

Debbie Mike
Second

FLC-15-01-012



Helena Begay, Chapter President



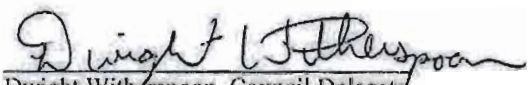
Fern Benally, Vice-President



Irene Begaye, Grazing Representative



Brenda White, Secretary/Treasurer



Dwight Witherspoon, Council Delegate

**RESOLUTION
OF THE HARDROCK CHAPTER
RESOLUTION NO. 15/01-01**

**THE HARDROCK CHAPTER HEREBY REQUESTS THE NAVAJO NATION
CONTROLLER TO BE A CERTIFIED PUBLIC ACCOUNTANT.**

WHEREAS:

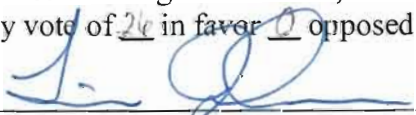
1. The Navajo Nation Council Resolution CS-34-98 enacted the Navajo Nation Local Governance Act and codified it under Title 26 of the Navajo Nation Code; and
2. Pursuant to Title 26 NNC, Section B-1&2, the purpose of the Local Governance Act is to recognize at the local level and to delegate to chapter government with respect to local matters consistent with Navajo Laws including custom and tradition and to make decisions over local matter; and
3. The Navajo Nation Controller is responsible for billions of dollars; and
4. Certified Public Accountants must follow general accounting guidelines or jeopardize their CPA License; and
5. Requiring the Controller to be CPA Licensed further protects the Navajo Nation Funds.

NOW THEREFORE BE IT RESOLVED THAT:


The Hardrock Chapter Hereby Requests The Navajo Nation Controller To Be A Certified Public Accountant.

CERTIFICATION

We hereby certify that the foregoing resolution was duly considered by the Hardrock Chapter at a duly called meeting in Hardrock, Navajo Nation, Arizona which quorum was present that same was passed by vote of 26 in favor 0 opposed and 4 abstained on this 16th day of January, 2015.




Tim Johnson, Chapter President



Jay Begay, Secretary/Treasurer



Byron Wesley, Vice-President



Dwight Witherspoon, Council Delegate



PIÑON CHAPTER

Post Office Box 127 • Piñon, Arizona 86510 • (928) 725-3710/3711 • FAX (928)725-3712

PIN 15- RESOLUTION OF THE PINON CHAPTER

THE PINON CHAPTER HEREBY REQUESTS THE NAVAJO NATION CONTROLLER TO BE A LICENSED CERTIFIED PUBLIC ACCOUNTANT.

WHEREAS:


1. The Navajo Nation Council Resolution CS-34-98 enacted the Navajo Nation Local Governance Act and codified it under Title 26 of the Navajo Nation Code; and
2. Pursuant to Title 26 NNC, Section B-1&2, the purpose of the Local Governance Act is to recognize at the local level and to delegate to chapter government with respect to local matters consistent with Navajo Laws including custom and tradition and to make decisions over local matter; and
3. The Navajo Nation Controller is responsible for billions of dollars; and
4. Certified Public Accountants must follow general accounting guidelines or jeopardize their CPA License; and
5. Requiring the Controller to be CPA Licensed further protects the Navajo Nation Funds.

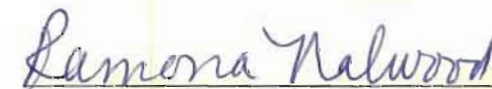
NOW THEREFORE BE IT RESOLVED THAT:

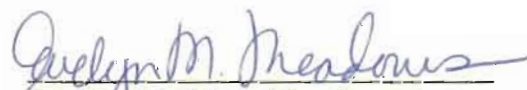
The Pinon Chapter Hereby Requests The Navajo Nation Controller To Be A Certified Public Accountant.

CERTIFICATION

We hereby certify that the foregoing resolution was duly considered by the Pinon Chapter at a duly called meeting in Pinon, Navajo Nation, Arizona which quorum was present that same was passed by vote of 59 in favor 00 opposed and 04 abstained on this 09th day of February, 2015.


Bessie Allen, Chapter President


Ramona Nalwood, Secretary/Treasurer


Evelyn Meadows, Vice-President


Dwight Witherspoon, Council Delegate



Whippoorwill Chapter
P.O. Box 279 Pinon, AZ 86510
Phone: (928)725-3728/3727
Fax: (928)725-3745
<http://whippoorwill.ndes.org>



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*Jennifer Begay-Chapter President\*Elroy Bahe.-Chapter Vice President\*Loretta Begay-Chapter Sec/Treasurer\*Dwight Witherspoon,-Council Delegate*

**RESOLUTION  
OF THE WHIPPOORWILL CHAPTER  
RESOLUTION NO. WC-15-060**

**THE WHIPPOORWILL CHAPTER HEREBY REQUESTS THE NAVAJO NATION CONTROLLER  
TO BE A CERTIFIED PUBLIC ACCOUNTANT.**

**WHEREAS:**

1. Pursuant to 26 N.N.C., Section 3(A) the Whippoorwill Chapter is a duly recognized certified Chapter of the Navajo Nation Government, as listed at 11 N.N.C., part 1, Section 10; and
2. The Navajo Nation Council Resolution CS-34-98 enacted the Navajo Nation Local Governance Act and codified it under Title 26 of the Navajo Nation Code; and
3. Pursuant to Title 26 N.N.C., Section B-1&2, the purpose of the Local Governance Act is to recognize at the local level and to delegate to chapter government with respect to local matters consistent with Navajo Laws including custom and tradition and to make decisions over local matters; and
4. The Navajo Nation Controller is responsible for billions of dollars; and
5. A Certified Public Accountant must follow general accounting guidelines or jeopardize their CPA license; and
6. Requiring the Controller to be CPA Licensed further protects the Navajo Nation Funds.

**NOW THEREFORE BE IT RESOLVED THAT:**

1. The Whippoorwill Chapter hereby requests the Navajo Nation Controller to be a Certified Public Accountant.

**CERTIFICATION**

We hereby certify that the foregoing resolution was duly considered by the Whippoorwill Chapter at a duly called meeting in Whippoorwill, Navajo Nation, Arizona which quorum was present that same was passed by a vote of 26 in favor 0 opposed and 3 abstained on this 18<sup>th</sup> day of January, 2015.

*Jennifer Begay*  
\_\_\_\_\_  
Jennifer Begay, President

*Elroy Bahe*  
\_\_\_\_\_  
Elroy Bahe, Vice President

*Loretta Begay*  
\_\_\_\_\_  
Loretta Begay, Secretary/Treasurer

*Dwight Witherspoon*  
\_\_\_\_\_  
Dwight Witherspoon, Council Delegate