

## **OFFICE OF THE AUDITOR GENERAL**

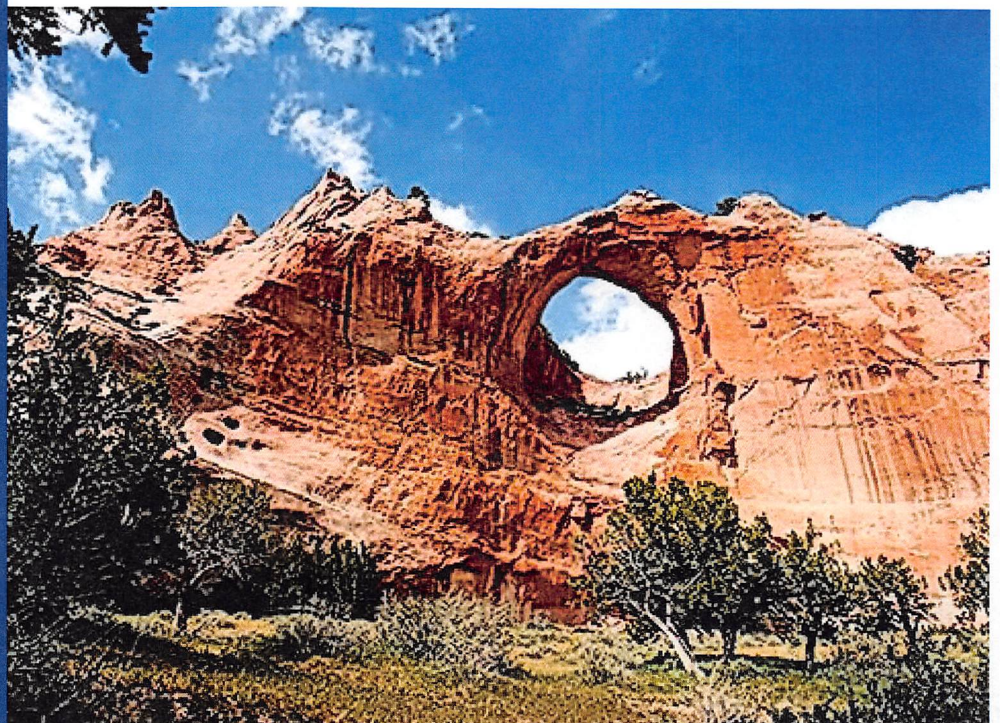
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### **The Navajo Nation**

### **Special Review of Navajo Nation Paid Holidays**

**Report No. 17-29  
April 2017**

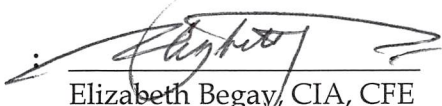
**Performed by:  
Diana DeChilly, Associate  
Auditor**





**M-E-M-O-R-A-N-D-U-M**

**TO : NAVAJO NATION COUNCIL**

**FROM :**   
Elizabeth Begay, CIA, CFE  
Auditor General  
**OFFICE OF THE AUDITOR GENERAL**

**DATE : April 12, 2017**

**SUBJECT : Special Review of Navajo Nation paid holidays**

The Office of the Auditor General hereby transmits report no. 17-29, A Special Review of Navajo Nation paid holidays. This review was conducted to determine the financial and performance impact if the number of Navajo Nation paid holidays were reduced and these paid holidays changed to working holidays for Navajo Nation employees. The review was requested by the Chairperson of the Health, Education and Human Services Committee. The review covered a three-year period of fiscal year 2014, 2015, and 2016.

Currently, the Navajo Nation observes 13 paid holidays. Although the number of Navajo Nation paid holidays is comparable with other Indian tribes, it exceeded the number of paid holidays observed by the federal and state governments which is 10 holidays. We also found the number of paid holidays observed by the Navajo Nation judicial branch exceeded the executive and legislative branches by at least four additional holidays.

Based on the number of Navajo Nation observed holidays that exceeded the 10 holidays observed by federal/state governments, we determined loss productivity and additional cost on paying employees for working on a holiday. For the three-year period, the excess holidays amounted to \$7.4 million avoidable cost for the Navajo Nation. This amount represents 1% of the total payroll costs.

As a percentage of the total payroll, the financial impact is minimal, but performance impact could not be readily determined. However, there is a risk that a reduction of paid holidays could negatively impact employee morale, increase staff turnover, and hinder recruitment efforts.

Detailed information on Navajo Nation paid holidays can be found in the body of this report.

xc: Jonathan Hale, Chairperson  
**HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE**  
Seth Damon, Chairperson  
**BUDGET AND FINANCE COMMITTEE**  
Chrono

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## INTRODUCTION AND BACKGROUND

The Office of the Auditor General conducted a special review of Navajo Nation paid holidays and holiday pay. The review was requested by the chairperson of the Health, Education & Human Services Committee of the Navajo Nation Council. The chairperson wanted to know what the financial and performance impacts would be to the Navajo Nation if paid holidays were reduced. This meant changing certain paid holidays to working holidays.

### **Fair Labor Standards:**

The Fair Labor Standards Act (FLSA) does not require payment for time not worked, such as vacations or holidays (federal or otherwise). These benefits whether paid, unpaid, or partially paid are generally an agreement between the employer and an employee (or the employee's representative).<sup>1</sup> For the Navajo Nation government, the agreement between the Navajo Nation and its employees is contained within two distinct personnel policy manuals.

### **Navajo Nation Personnel Policies:**

The Navajo Nation is a three-branch government: executive, legislative and judicial. Employees under the executive and legislative branches are covered under the Navajo Nation Personnel Policy Manual. The executive branch is the largest of the three branches with about 4,000 regular employees while the legislative branch is the smallest with approximately 90 regular employees. Judicial branch employees are covered under the Judicial Branch Employee Policies and Procedures manual. The judicial branch employs about 200 regular employees making it the second largest of the three branches.

- A. Paid Holiday. The Navajo Nation executive and legislative branches observe 13 holidays. All employees except temporary employees are eligible for paid holidays. For the judicial branch, their policy allows the Chief Justice to declare additional holidays during the calendar year. The Chief Justice will issue a memorandum at the beginning of the fiscal year declaring these additional holidays.
- B. Holiday Pay. According to the executive and legislative branch personnel policies, any employee who is required to work on a holiday and does work shall be paid twice his/her regular rate of pay. According to the Department of Personnel Management, holiday pay is usually intended for employees that are first responders such as police officers, firefighters, dispatchers, correction officers, EMTs, etc. Many of these employees are within the Division of Public Safety under the executive branch.

For the judicial branch, its personnel policies stipulates that if work is authorized on a holiday, the employee will be granted compensatory time upon approval.

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<sup>1</sup> <https://www.dol.gov/general/topic/benefits-leave/holiday>

**Navajo Nation payroll costs for fiscal years 2014, 2015 and 2016:**

Total payroll cost for the three-year period by branch and fiscal year is as follows:

| BY BRANCH    |                       |             | BY FISCAL YEAR |                       |             |
|--------------|-----------------------|-------------|----------------|-----------------------|-------------|
| Executive    | \$ 495,016,684        | 92%         | FY 2014        | \$ 179,722,918        | 33%         |
| Legislative  | 18,365,770            | 3%          | FY 2015        | 183,446,599           | 34%         |
| Judicial     | 27,911,000            | 5%          | FY 2016        | 178,123,937           | 33%         |
| <b>TOTAL</b> | <b>\$ 541,293,454</b> | <b>100%</b> | <b>TOTAL</b>   | <b>\$ 541,293,454</b> | <b>100%</b> |

Source: Human Resource Information System

Total payroll includes administrative leave, annual leave, annual leave payout, bonus payments, compensatory time, deferred compensation, holiday pay, overtime, paid holidays, rate adjustments, regular pay, retroactive pay, sick leave, special pay, and temporary pay.

**Overview of Navajo Nation Paid Holidays - by branch and fiscal year:**

The following table summarizes the total amount for all the paid holidays and holiday pay for the three branches over three fiscal years. For the executive and legislative branches, the total amount covers 13 paid holidays. For the judicial branch, the total number of paid holidays varied for each fiscal year: 18 paid holidays in 2014, 16 paid holidays in 2015 and 17 paid holidays in 2016. It should be noted that the amounts will fluctuate based on the number of employees at the time holidays are observed.

|                            | FY 2014             | FY 2015             | FY 2016             |
|----------------------------|---------------------|---------------------|---------------------|
| <b>EXECUTIVE BRANCH:</b>   |                     |                     |                     |
| Holiday Pay                | \$ 594,400          | \$ 625,983          | \$ 548,467          |
| Paid Holidays              | 7,124,256           | 7,244,517           | 7,163,641           |
| <b>TOTAL</b>               | <b>\$ 7,718,656</b> | <b>\$ 7,870,500</b> | <b>\$ 7,712,108</b> |
| <b>JUDICIAL BRANCH:</b>    |                     |                     |                     |
| Holiday Pay                | \$ 335              | \$ 437              | \$ 409              |
| Paid Holidays              | 522,056             | 528,909             | 571,486             |
| <b>TOTAL</b>               | <b>\$ 522,391</b>   | <b>\$ 529,346</b>   | <b>\$ 571,895</b>   |
| <b>LEGISLATIVE BRANCH:</b> |                     |                     |                     |
| Holiday Pay                | \$ 1,342            | \$ 616              | \$ 531              |
| Paid Holidays              | 192,091             | 195,389             | 196,766             |
| <b>TOTAL</b>               | <b>\$ 193,433</b>   | <b>\$ 196,005</b>   | <b>\$ 197,297</b>   |
| <b>GRAND TOTAL</b>         | <b>\$ 8,434,480</b> | <b>\$ 8,595,851</b> | <b>\$ 8,481,300</b> |

Source: Human Resource Information System

## OBJECTIVE, SCOPE, AND METHODOLOGY

Our objective for this review was to determine the impact if the number of Navajo Nation paid holidays are reduced.

To meet our objective, we performed the following procedures:

- Reviewed applicable Navajo Nation laws, regulations, policies, procedures, and reports regarding paid holidays.
- Determined the difference between paid holiday and holiday pay based on policies.
- Obtained data from the Department of Personnel Management regarding paid holidays, and holiday pay based on the Human Resource Information System.
- Interviewed staff from the Department of Personnel Management and Office of the Controller Payroll Section to gain an understanding of how payroll data is maintained and how amounts for holiday pay and paid holidays are calculated.
- Researched similar information on paid holiday and holiday pay from federal, state, and other tribal governments.
- Performed comparative analyses of the Navajo Nation holidays to the number of paid holidays for the federal government; the states of Arizona, New Mexico, Utah; and four tribal governments.
- Using the federal/state holidays as the benchmark, computed loss productivity due to excess holidays and additional cost for holiday pay by fiscal year and branch.

The review covered the three-year period of fiscal year 2014 to 2016.

The Office of the Auditor General expresses appreciation to the Department of Personnel Management and Office of the Controller Payroll Section for their cooperation and assistance throughout this review.

## REVIEW RESULTS

### I. COMPARATIVE ANALYSIS OF NAVAJO NATION PAID HOLIDAYS

#### A. Comparison of Navajo Nation holidays between branches.

The Navajo Nation executive and legislative branches recognize 13 paid holidays whereas the judicial branch observes additional holidays in excess of these 13 holidays. The following table summarizes the holidays observed each fiscal year by each branch within the Navajo Nation.

| NAVAJO NATION                   |                                   |                                |
|---------------------------------|-----------------------------------|--------------------------------|
| Executive Branch<br>13 Holidays | Legislative Branch<br>13 Holidays | Judicial Branch<br>17 Holidays |
|                                 |                                   | New Year's Eve                 |
| New Year's Day                  | New Year's Day                    | New Year's Day                 |
| Martin Luther King, Jr. Day     | Martin Luther King, Jr. Day       | Martin Luther King, Jr. Day    |
| President's Day                 | President's Day                   | President's Day                |
|                                 |                                   | Good Friday                    |
| Navajo Nation Sovereignty Day   | Navajo Nation Sovereignty Day     | Navajo Nation Sovereignty Day  |
| Memorial Day                    | Memorial Day                      | Memorial Day                   |
| Navajo Nation Memorial Day      | Navajo Nation Memorial Day        | Navajo Nation Memorial Day     |
| Independence Day                | Independence Day                  | Independence Day               |
| Navajo Code Talkers Day         | Navajo Code Talkers Day           | Navajo Code Talkers Day        |
| Labor Day                       | Labor Day                         | Labor Day                      |
| Veterans Day                    | Veterans Day                      | Veterans Day                   |
|                                 |                                   | Thanksgiving Eve               |
| Thanksgiving Day                | Thanksgiving Day                  | Thanksgiving Day               |
| Navajo Nation Family Day        | Navajo Nation Family Day          | Navajo Nation Family Day       |
|                                 |                                   | Christmas Eve                  |
| Christmas Day                   | Christmas Day                     | Christmas Day                  |

Source: Human Resource Information System

The judicial branch human resources director explained the additional holidays are similar to the administrative leave typically granted for the executive and legislative branch employees.

**B. Comparison of Navajo Nation holidays to federal and state governments.**

From our research, we determined the federal government observes 10 paid holidays. For the surrounding states of Arizona and New Mexico, they observe the same paid holidays as the federal government. For the state of Utah, they also observe the same 10 paid holidays plus one additional holiday specific to the state. Between the federal and state governments, the average number of paid holidays is 10.

In comparison, the Navajo Nation has three additional holidays in excess of the average 10 paid holidays. These three additional holidays are unique to the Navajo Nation: the Navajo Nation Sovereignty Day, the Navajo Nation Memorial Day, and the Navajo Code Talkers Day. The following table shows a comparison of paid holidays between the Navajo Nation and the federal and state governments.

| Navajo Nation<br>13 Holidays  | Federal Government<br>10 Holidays | State of Arizona<br>10 Holidays | State of New Mexico<br>10 Holidays | State of Utah<br>11 Holidays |
|-------------------------------|-----------------------------------|---------------------------------|------------------------------------|------------------------------|
| New Year's Day                | New Year's Day                    | New Year's Day                  | New Year's Day                     | New Year's Day               |
| Martin Luther King, Jr. Day   | Martin Luther King, Jr. Day       | Martin Luther King, Jr. Day     | Martin Luther King, Jr. Day        | Martin Luther King, Jr. Day  |
| President's Day               | Washington's Birthday             | President's Day                 | President's Day                    | President's Day              |
| Navajo Nation Sovereignty Day |                                   |                                 |                                    |                              |
| Memorial Day                  | Memorial Day                      | Memorial Day                    | Memorial Day                       | Memorial Day                 |
| Navajo Nation Memorial Day    |                                   |                                 |                                    |                              |
| Independence Day              | Independence Day                  | Independence Day                | Independence Day                   | Independence Day             |
| Navajo Code Talkers Day       |                                   |                                 |                                    | Pioneer Day                  |
| Labor Day                     | Labor Day                         | Labor Day                       | Labor Day                          | Labor Day                    |
|                               | Columbus Day                      | Columbus Day                    | Columbus Day                       | Columbus Day                 |
| Veterans Day                  | Veterans Day                      | Veterans Day                    | Veterans Day                       | Veterans Day                 |
| Thanksgiving Day              | Thanksgiving Day                  | Thanksgiving Day                | Thanksgiving Day                   | Thanksgiving Day             |
| Navajo Nation Family Day      |                                   |                                 |                                    |                              |
| Christmas Day                 | Christmas Day                     | Christmas Day                   | Christmas Day                      | Christmas Day                |

Source: Human Resource Information System and research of federal/state government information



### C. Comparison of Navajo Nation holidays to other tribal governments.

Our research also included other tribal governments but their information on paid holidays was not readily available especially for surrounding tribal governments such as the Zuni, Hopi, and Ute tribes. We were also unable to gather information from tribes that would be considered comparable to the Navajo Nation in terms of membership, budget, or land-base.

Nonetheless, we obtained information from four tribes and like the Navajo Nation, each tribe recognizes one or more holidays that specifically observe historical significance for their tribe or to hold traditional ceremonies. For these four tribes, the average number of paid holidays is 13. Accordingly, the Navajo Nation was found to be comparable with other Indian tribes. The following table summarizes the comparison of the Navajo Nation paid holidays to the four tribal governments.

| <b>Navajo Nation</b><br>13 Holidays | <b>White Mountain Apache Tribe</b><br>Whiteriver,<br>Arizona<br>13 Holidays | <b>Ak-Chin Indian Community</b><br>Maricopa,<br>Arizona<br>13 Holidays | <b>Eight Northern Indian Pueblos</b><br>Ohkay Owingeh,<br>New Mexico<br>11 Holidays | <b>Shoshone and Arapaho Tribes</b><br>Fort Washakie,<br>Wyoming<br>13 Holidays |
|-------------------------------------|---|--|---|--|
| New Year's Day                      | New Year's Day  | New Year's Day   | New Year's Day  | New Year's Day   |
|                                     |   |  | Kings Day   |  |
| Martin Luther King, Jr. Day         | Martin Luther King, Jr. Day   | Martin Luther King, Jr. Day  | Martin Luther King, Jr. Day   | Martin Luther King, Jr. Day  |
| President's Day                     | President's Day   | President's Day  | President's Day   | President's Day  |
|                                     | Good Friday   | Good Friday  |   | Good Friday  |
| Navajo Nation Sovereignty Day       |   |  |   |  |
| Memorial Day                        | Memorial Day  | Memorial Day   | Memorial Day  | Memorial Day   |
| Navajo Nation Memorial Day          |   |  |   |  |
| Independence Day                    | Independence Day  | Independence Day   | Independence Day  | Independence Day   |
| Navajo Code Talkers Day             |   |  | Pueblo Revolt Day   |  |
| Labor Day                           | Labor Day   | Labor Day  | Labor Day   | Labor Day  |
|                                     | Columbus Day  | Indigenous Day   |   | Indigenous Day   |
| Veterans Day                        | Veterans Day  | Veterans Day   | Veterans Day  | Veterans Day   |
| Thanksgiving Day                    | Thanksgiving Day  | Thanksgiving Day   | Thanksgiving Day  | Thanksgiving Day   |
| Navajo Nation Family Day            | Day after Thanksgiving  | Native American Heritage Day   |   | Day after Thanksgiving   |
| Christmas Day                       | Christmas Day   | Christmas Day  | Christmas Day   | Christmas Day  |
|                                     | White Mountain Apache Day   | Massik Ta:s  |   | Shoshone/<br>Arapaho Day   |

Source: Human Resource Information System and research of tribal government information

## II. AVOIDABLE COST DUE TO EXCESS HOLIDAYS

### A. Loss productivity for Navajo Nation paid holidays that exceed the average 10 holidays observed by federal/state governments.

The following tables represent loss productivity for each fiscal year between 2014 and 2016 based on the paid holidays that are in excess of the 10 paid holidays identified for the federal and state governments. Loss productivity due to excess holidays was calculated for each holiday by each branch of the Navajo Nation government and for each fiscal year for a total of \$5.6 million for the three-year period.

|         | <u>Date</u> | <u>Excess Paid Holidays</u>       | <u>Executive</u>    | <u>Legislative</u> | <u>Judicial</u>   | <u>Total</u>        |
|---------|-------------|-----------------------------------|---------------------|--------------------|-------------------|---------------------|
| FY 2014 | 11/27/13    | Thanksgiving Eve*                 |                     |                    | \$ 16,654         | \$ 16,654           |
|         | 12/24/13    | Christmas Eve*                    |                     |                    | 16,751            | 16,751              |
|         | 12/31/13    | New Year's Eve*                   |                     |                    | 16,700            | 16,700              |
|         | 4/18/14     | Good Friday*                      |                     |                    | 16,890            | 16,890              |
|         | 4/28/14     | Navajo Nation Sovereignty Day     | \$ 550,876          | \$ 15,375          | 33,779            | 600,030             |
|         | 5/26/14     | Navajo Nation Memorial Day        | 526,499             | 14,512             | 34,019            | 575,030             |
|         | 7/3/14      | Day Before July 4 <sup>th</sup> * |                     |                    | 16,559            | 16,559              |
|         | 8/14/14     | Navajo Code Talkers Day           | 539,294             | 14,487             | 34,594            | 588,375             |
|         |             | <b>Loss Productivity</b>          | <b>\$ 1,616,669</b> | <b>\$ 44,374</b>   | <b>\$ 185,946</b> | <b>\$ 1,846,989</b> |

\* Additional holidays declared specifically for the judicial branch.

|         | <u>Date</u> | <u>Excess Paid Holidays</u>   | <u>Executive</u>    | <u>Legislative</u> | <u>Judicial</u>   | <u>Total</u>        |
|---------|-------------|-------------------------------|---------------------|--------------------|-------------------|---------------------|
| FY 2015 | 12/26/14    | Day After Christmas*          |                     |                    | \$ 36,020         | \$ 36,020           |
|         | 12/31/14    | New Year's Eve*               |                     |                    | 17,901            | 17,901              |
|         | 4/3/15      | Good Friday*                  |                     |                    | 17,795            | 17,795              |
|         | 4/27/15     | Navajo Nation Sovereignty Day | \$ 564,798          | \$ 15,801          | 35,174            | 615,773             |
|         | 6/1/15      | Navajo Nation Memorial Day    | 548,441             | 15,231             | 34,645            | 598,317             |
|         | 8/14/15     | Navajo Code Talkers Day       | 555,805             | 15,423             | 33,782            | 605,010             |
|         |             | <b>Loss Productivity</b>      | <b>\$ 1,669,044</b> | <b>\$ 46,455</b>   | <b>\$ 175,317</b> | <b>\$ 1,890,816</b> |

\* Additional holidays declared specifically for the judicial branch.

|         | <u>Date</u> | <u>Excess Paid Holidays</u>   | <u>Executive</u>    | <u>Legislative</u> | <u>Judicial</u>   | <u>Total</u>        |
|---------|-------------|-------------------------------|---------------------|--------------------|-------------------|---------------------|
| FY 2016 | 11/25/15    | Thanksgiving Eve*             |                     |                    | \$ 17,129         | \$ 17,129           |
|         | 12/24/15    | Christmas Eve*                |                     |                    | 34,242            | 34,242              |
|         | 12/31/15    | New Year's Eve*               |                     |                    | 34,046            | 34,046              |
|         | 3/25/16     | Good Friday*                  |                     |                    | 35,121            | 35,121              |
|         | 4/25/16     | Navajo Nation Sovereignty Day | \$ 558,436          | \$ 15,341          | 34,989            | 608,766             |
|         | 6/1/16      | Navajo Nation Memorial Day    | 531,949             | 15,653             | 35,315            | 582,916             |
|         | 8/15/16     | Navajo Code Talkers Day       | 555,908             | 14,761             | 35,285            | 605,953             |
|         |             | <b>Loss Productivity</b>      | <b>\$ 1,646,292</b> | <b>\$ 45,754</b>   | <b>\$ 226,127</b> | <b>\$ 1,918,173</b> |

\* Additional holidays declared specifically for the judicial branch.

|                    |  |  |                     |                   |                   |                     |
|--------------------|--|--|---------------------|-------------------|-------------------|---------------------|
| <b>GRAND TOTAL</b> |  |  | <b>\$ 4,932,005</b> | <b>\$ 136,583</b> | <b>\$ 587,390</b> | <b>\$ 5,655,978</b> |
|--------------------|--|--|---------------------|-------------------|-------------------|---------------------|

Source: Computation of Human Resource Information System data

**B. Additional cost for Navajo Nation on holiday pay to employees who were required to work on holidays that exceeded the average 10 holidays observed by federal/state governments.**

Holiday pay cost the Navajo Nation approximately \$1.8 million over the three-year period. Many of the employees who are required to work on holidays are in the Division of Public Safety; employees include police officers, firefighters, EMTs, correction officers, etc. The following table summarizes the additional cost to the Navajo Nation for employees who worked the excess holidays and received holiday pay; an amount of \$1.8 million for over 100,000 work hours over the three-year period.

| <b>Additional Cost<br/>Due to Holiday Pay<br/>Fiscal Years 2014 to 2016</b> |                     |                     |
|---|---------------------|---------------------|
| <b>FY2014-2016</b>  | <b>No. of Hours</b> | <b>Total Amount</b> |
| EXECUTIVE   | 107,815             | \$ 1,768,850        |
| LEGISLATIVE   | 156                 | 2,489               |
| JUDICIAL  | 56                  | 1,181               |
| <b>Total:</b>   | <b>108,027</b>      | <b>\$ 1,772,520</b> |

Source: Computation of Human Resource Information System data

**C. Overall Avoidable Cost**

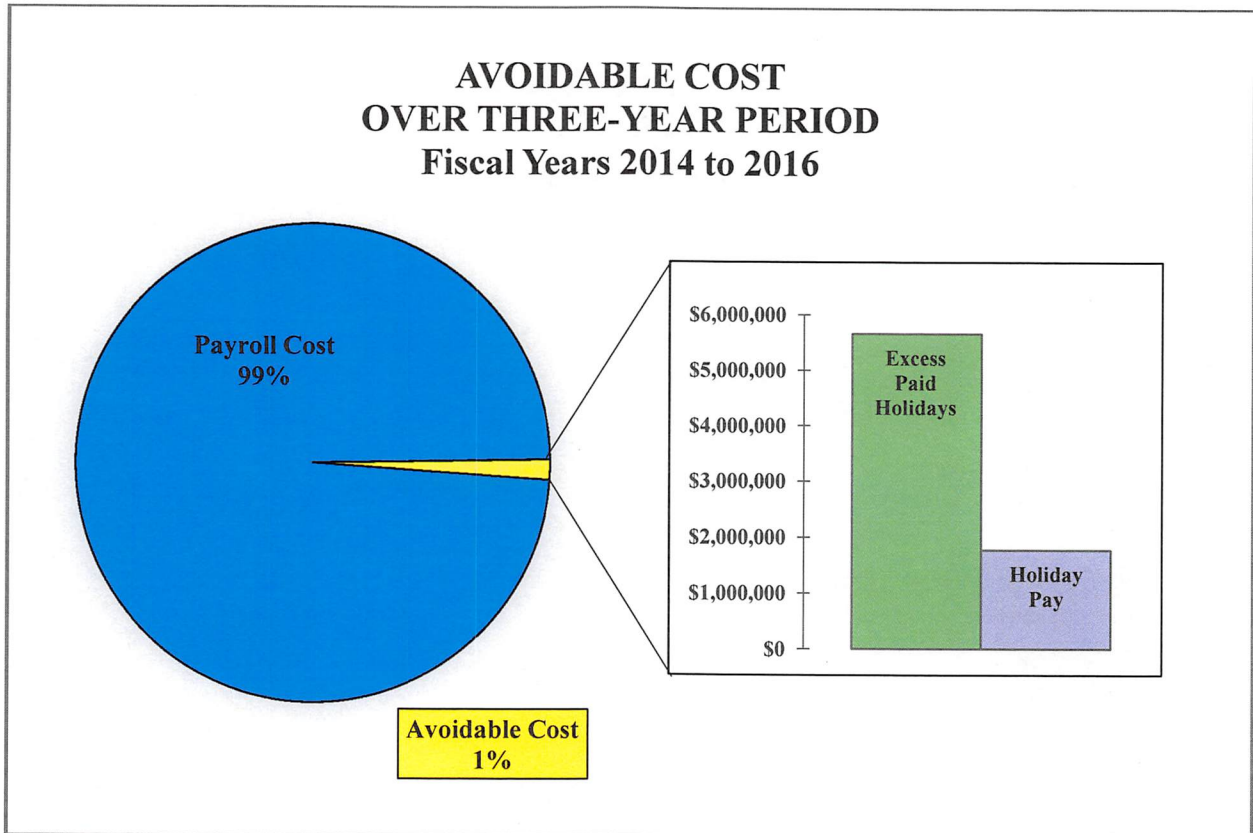
Loss productivity and additional cost for holiday pay due to excess paid holidays amounted to \$7.4 million avoidable cost for the Navajo Nation over the three-year period of fiscal year 2014 to 2016; see table below.

| <b>Overall Avoidable Cost<br/>Fiscal Years 2014 to 2016</b> |                          |                        |                        |
|---|--------------------------|------------------------|------------------------|
| <b>FY2014-2016</b>  | <b>Paid<br/>Holidays</b> | <b>Holiday<br/>Pay</b> | <b>Grand<br/>Total</b> |
| EXECUTIVE   | \$ 4,932,005             | \$ 1,768,850           | \$ 6,700,855           |
| LEGISLATIVE   | 136,583                  | 2,489                  | 139,072                |
| JUDICIAL  | 587,390                  | 1,181                  | 588,571                |
| <b>Total:</b>   | <b>\$ 5,655,978</b>      | <b>\$ 1,772,520</b>    | <b>\$ 7,428,898</b>    |

Source: Computation of Human Resource Information System data

### III. FINANCIAL IMPACT

The \$7.4 million avoidable cost represents about one percent of the total payroll cost of \$541 million for the Navajo Nation over the three-year period of fiscal year 2014 to 2016. As a percentage of the total payroll, the financial impact to the Navajo Nation could be minimal if holidays were reduced to match federal or state governments.



### IV. PERFORMANCE IMPACT

The performance impact could not be readily determined as part of this review. According to a human resource consultant, measuring performance impact may be difficult other than computing loss productivity in terms of dollars, employee hours and number of employees. However, by reducing paid holidays and holiday pay, there is a risk that this could adversely affect employee morale, may potentially increase employee turnover or it could make it difficult to recruit new employees.

## CONCLUSION

Currently, the Navajo Nation observes 13 paid holidays. Although the number of Navajo Nation paid holidays is comparable with other Indian tribes, it exceeded the number of paid holidays observed by the federal and state governments which is 10 holidays. We also found inconsistencies within the Navajo Nation; the number of paid holidays observed by the judicial branch exceeded the executive and legislative branches by at least four additional holidays.

For this review, we determined loss productivity based on the number of Navajo Nation holidays that exceeded 10 holidays and additional cost on holiday pay for these excess holidays. Between fiscal year 2014 and 2016, total costs for paid holidays was \$5.6 million and for holiday pay it was \$1.8 million. The overall total was \$7.4 million avoidable cost for the Navajo Nation which represents 1% of the total payroll cost.

As a percentage of the total payroll, the financial impact is minimal but performance impact could not be readily determined. There is a risk that reduction of paid holidays could negatively impact employee morale, increase staff turnover, and hinder recruitment efforts.

## RECOMMENDATIONS:

1. The Navajo Nation Council should make policy changes to designate the same number of paid holidays between all three branches of the tribal government.
2. The Navajo Nation Council should consider reducing the number of paid holidays to the same number recognized by the federal government and states to eliminate the avoidable cost identified in this review.