

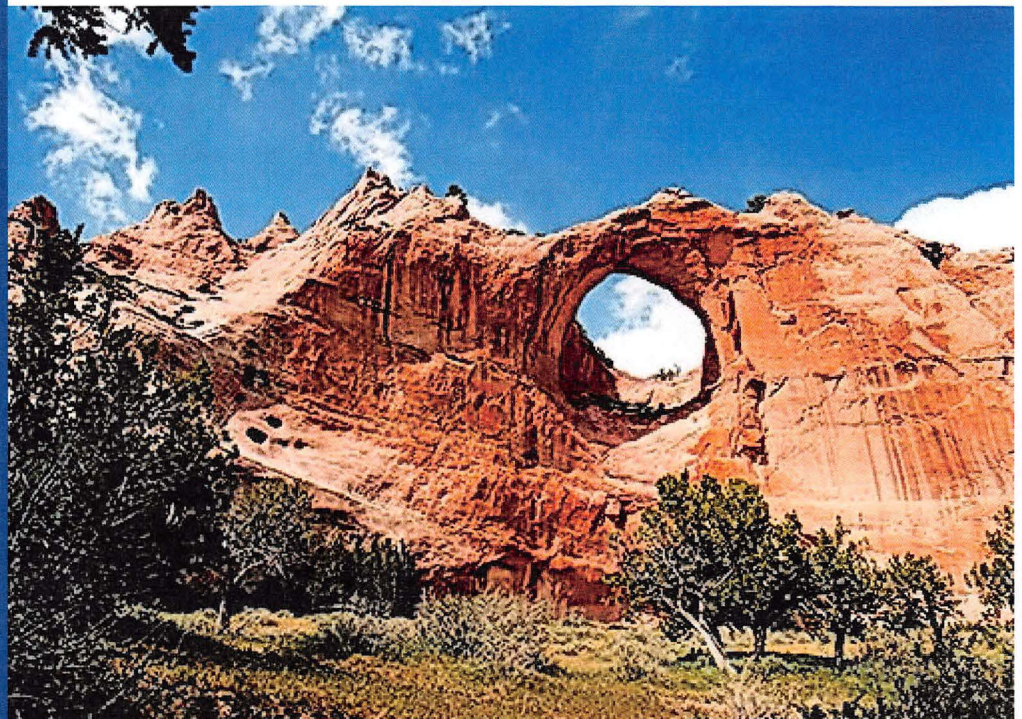
OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

A Special Review of Tse Alnaozti'i (Sanostee) Chapter

**Report No. 17-42
June 2017**

Performed by:
Stacy Manuelito, Auditor
Derek Echohawk, Associate
Auditor



June 30, 2017

Frank Smith Jr., Chapter President
TSE ALNAOZTI'I CHAPTER
P.O. Box 219
Sanostee, NM 87461

Dear Mr. Smith,

The Office of the Auditor General herewith transmits Audit Report No. 17-42, A Special Review of the Sanostee Chapter. Listed below were issues identified in the special review:

The Chapter does not report fixed assets to the financial statements and cannot account for their fixed assets. Chapter buildings do not have insurance coverage and in the event of a fire or destruction of the Chapter building(s), the chapter would not be able to recover their loss.

The Chapter did not accurately post revenue and expenditures to the accounting system. The Chapter did not provide accurate and reliable financial information to the chapter membership.


The Chapter paid wages without the required documentation and may have paid employees for hours they did not actually work. Personnel records were missing required documentation. The Chapter cannot provide assurance that its employees were properly hired.

The Chapter awarded housing assistance to ineligible recipients and awarded four housing recipients above the approved budget. \$112,199 in housing assistance may not have been used as intended by recipients.

The Chapter Secretary/Treasurer did not provide detailed financial reports to the community each month. In the absence of complete financial reports, the Chapter membership cannot make informed financial decisions.

In addition to the audit findings, the report provides recommendations to improve management of the Chapter finances and activities. If you have any questions about this report, please call our office at (928) 871-6303.

Sincerely,



Elizabeth Begay, CIA, CFE
Auditor General

xc: Gerald Henderson, Vice President
Temara Lewis-Emerson, Secretary/Treasurer
Veronica Begay, Community Services Coordinator
Amber Kanazbah Crotty, Council Delegate
SANOSTEE CHAPTER
Johnny Johnson, Department Manager II
ADMINISTRATIVE SERVICE CENTER/DCD

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INTRODUCTION AND BACKGROUND

The Office of the Auditor General has conducted a Special Review of the Tse Alnaozti'i Chapter for the 12-month period ending September 30, 2016 pursuant to the authority vested in the Office of the Auditor General by 12 N.N.C., Chapter 1, § 1 - 10.

The Tse Alnaozti'i Chapter is a political subdivision of the Navajo Nation and is considered a general purpose local government for reporting purposes. Navajo Nation chapters are required to operate under Title 26 of the Navajo Nation Code, the Local Governance Act.

The majority of the Chapter resources are provided through appropriations from the Navajo Nation central government. These appropriations are intended to fund direct and indirect services at the local chapter government level. The direct services funds are considered restricted funds with specific intended purposes. The Chapter also generate internal revenues from fees collected for providing miscellaneous services.

Table 1 shows the Chapter's total resources available for the 12-month audit period ending September 30, 2016. Any unexpended funds at the end of the fiscal year are carried over to the next fiscal year.

Table 1
Budget and actual expenditures for total resources
12-month audit period October 1, 2015 through September 30, 2016

| Fund Name | Budget | Actual | Available |
|----------------------------|------------------------|----------------------|----------------------|
| Chapter Activities | \$ 26,335.00 | \$ 13,653.17 | \$ 12,681.83 |
| Navajo Nation General Fund | \$ 7,442.00 | \$ 11,719.30 | \$ (4,277.30) |
| Land Claims Trust Fund | \$ 21,519.00 | \$ 13,264.12 | \$ 8,254.88 |
| Grazing Official Stipend | \$ 1,225.00 | \$ 1,154.02 | \$ 70.98 |
| Summer Youth Employment | \$ 73,574.85 | \$ 56,559.34 | \$ 17,015.51 |
| Housing Discretionary Fund | \$ 231,695.00 | \$ 118,855.32 | \$ 112,839.68 |
| LGA Grant | \$ 57,953.00 | \$ 32,368.29 | \$ 25,584.71 |
| Chapter Stipend Fund | \$ 48,653.00 | \$ 39,450.08 | \$ 9,202.92 |
| Scholarship | \$ 29,072.00 | \$ 20,514.00 | \$ 8,558.00 |
| PEP Fund | \$ 109,779.87 | \$ 107,526.86 | \$ 2,253.01 |
| Veteran Fund | \$ 16,088.00 | \$ 19,478.26 | \$ (3,390.26) |
| Emergency Fund | \$ 49,378.00 | \$ 18,167.21 | \$ 31,210.79 |
| County | \$ 7,815.00 | \$ 5,460.43 | \$ 2,354.57 |
| Sales Tax Fund | \$ 189,611.00 | \$ 60,608.82 | \$ 129,002.18 |
| Capital Outlay | \$ 329,095.00 | \$ 150,008.66 | \$ 179,086.34 |
| TOTAL: | \$ 1,199,235.72 | \$ 668,787.88 | \$ 530,447.84 |

Source: The Office of the Auditor General compilation of all appropriations and revenues

Of the \$1,199,235.72 total resources, \$668,787.88 was spent including liabilities of approximately \$9,000 during the 12-month period ending September 30, 2016.

Objective, Scope, and Methodology

The following objectives were established for this audit:

- Determine if the Chapter safeguards its property and equipment and reports fixed assets to the financial statements.
- Determine if the Chapter is accurately posting revenue and expenditures to the accounting system.
- Determine if wages and personnel files were supported with required documentation.
- Determine if the Chapter awarded housing assistance to eligible recipients, within the approved budget, and was used for its intended purpose.
- Determine if the Chapter Secretary/Treasurer provides detailed financial reports to the community each month.

The audit covers activities for the 12-month period of October 1, 2015 through September 30, 2016.

In meeting the audit objective, we interviewed the Chapter administration and officials, observed Chapter operations, and examined available records. More specifically, we tested samples of expenditures for internal controls and compliance requirements by using a non-statistical, judgmental method.

Government Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Office of the Auditor General expresses its appreciation to the Tse Alnaozti'i Chapter officials and administration for their cooperation and assistance throughout the audit.

REVIEW RESULTS

Finding I: Property and equipment were not safeguarded and reported to the financial statements.

Issue: The value of fixed assets was not reported to the balance sheet.

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| Criteria: | The Fiscal Policy and Procedures, Section VII.F, requires the Chapter to maintain accurate and reliable records on all Capital Assets and their value shall be reported in the balance sheet. |
| Condition: | The Chapter did not have documentation to support the value of capitalized equipment. However, the Chapter had documentation to support the value of Chapter buildings from a 2010 appraisal. Nonetheless, the Chapter did not use the appraisal report to document the value of Chapter buildings to the accounting system. The financial statements for FY 2016 did not disclose the Chapter fixed assets (such as buildings, heavy equipment, etc.) and their values. |
| Effect: | The Chapter cannot account for their fixed assets. |
| Cause: | The Chapter Manager did not develop a fixed asset inventory. |
| Recommendation: | <ol style="list-style-type: none"> 1. The Community Services Coordinator should develop a fixed assets inventory. 2. The Community Services Coordinator should report the value of their fixed assets to the balance sheet. |

Issue: Not all Chapter buildings have insurance coverage.

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| Criteria: | The Property Policies and Procedures, Section IV, requires the Chapter to maintain adequate insurance coverage for Chapter property. |
| Condition: | <p>Not all Chapter buildings have insurance coverage. According to the Property Management Department, Chapter building must have a property number assigned to it to be covered by Navajo Nation insurance. We found the following Chapter buildings do not have Navajo Nation insurance coverage because it could not be verified that the buildings have a property number assigned to it.</p> <ol style="list-style-type: none"> 1. Chapter Hogan 2. Community Emergency Response Team building 3. Warehouse 4. Storage 5. Senior Center |
| Effect: | In the event of a fire or destruction of the Chapter building(s), the chapter would not be able to recover their loss. |
| Cause: | The Chapter did not work with Property Management to obtain a Navajo Nation property number for the Chapter buildings. |
| Recommendation: | <ol style="list-style-type: none"> 1. The Chapter staff and officials should ensure all Chapter buildings have a Navajo Nation property number assigned to it and work with Property Management to have the buildings insured. |

Finding II: Revenue and expenditures were not accurately posted to the accounting system.

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| Criteria: | The Fiscal Policies and Procedures, Section V.D. requires the Chapter to ensure the Chapter’s accounting system provides reliable and consistent financial information on a timely basis. In addition, the supporting accounting records must be maintained to provide fiscal accountability for the Chapter. |
| Condition: | The Chapter’s accounting system does not provide reliable financial information. The following was noted: <ol style="list-style-type: none"> 1. Summer youth revenue of \$ 21,851 was posted twice, thereby overstating available resources. 2. Savings account of \$23,803 and money market investment account of \$79,067 could not be supported with bank records. 3. Negative fund balances on 2 funds with cumulative total of \$7,668. 4. County funds totaling \$7,200 was not posted to the accounting system. 5. Internally generated funds totaling \$12,277 was not posted to the accounting system. 6. Budgets for six chapter funds were not accurately posted in accordance with the approved budget. |
| Effect: | The Chapter provided misleading financial information on available resources to chapter membership. |
| Cause: | The Community Services Coordinator did not review the accounting system against supporting documentation to verify the Accounts Maintenance Specialist accurately posted transactions. |
| Recommendation: | <ol style="list-style-type: none"> 1. The Accounts Maintenance Specialist should accurately post financial transactions to the accounting system. 2. The Community Services Coordinator should review the accounting system against supporting documentation to verify the Accounts Maintenance Specialist accurately posted transactions. |

Finding III: Wages and personnel files were not supported with required documentation.

Issue: The Chapter cannot justify wages paid to temporary employees.

| Criteria: | The Fiscal Policies and Procedures, Section VII.H, requires the Chapter to maintain attendance/timesheet to document the hours worked by employees and to ensure employees are paid only for the actual hours worked. | | | | |
|---|--|-------------------|-------------------|---|-------------------|
| Condition: | 60 payroll disbursements totaling \$27,773 were reviewed to verify temporary employees were paid based on actual hours worked. The following exceptions were noted: <table border="1" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: center;">Type of Exception</th> <th style="text-align: center;">No. of Exceptions</th> </tr> </thead> <tbody> <tr> <td>Hours worked were not recorded to a sign in</td> <td>11 of 60 (or 18%)</td> </tr> </tbody> </table> | Type of Exception | No. of Exceptions | Hours worked were not recorded to a sign in | 11 of 60 (or 18%) |
| Type of Exception | No. of Exceptions | | | | |
| Hours worked were not recorded to a sign in | 11 of 60 (or 18%) | | | | |

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| | sheet. | |
| | Sign-in sheet did not reconcile to timesheet. | 16 of 60 (or 27%) |
| | Timesheet hours did not reconcile to the payroll hours recorded in the accounting system. | 6 of 60 (or 10%) |
| | Absences reported on the timesheet did not have an approved leave form. | 7 of 7 (100%) |
| | Timekeeper did not sign timesheets. | 8 of 60 (or 13%) |
| | An authorized individual did not review and approve the timesheets. | 20 of 60 (or 33%) |
| | Hourly wages recorded in the accounting system did not match the hourly wages to be paid per the personnel action form. | 11 of 60 (or 18%) |
| Effect: | The Chapter cannot justify wages paid to temporary employees totaling approximately \$9,790. There is a risk the Chapter paid employees for hours they did not actually work. | |
| Cause: | The Community Services Coordinator did not closely review and verify payroll records for accuracy prior to authorizing the processing of payroll. | |
| Recommendation: | <ol style="list-style-type: none"> 1. The Community Services Coordinator should ensure all wages paid to employees are supported with sign-in sheet and timesheet signed by an authorized individual. 2. The Community Services Coordinator should verify and reconcile payroll records for accuracy prior to authorizing the processing of payroll. | |

Issue: The Chapter has incomplete personnel files.

| Criteria: | The Fiscal Policies and Procedures, Section VII.H, requires the Chapter to maintain personnel records for each employee; pertinent records such as personnel action form, employee application, W-4, voter registration, social security card, parental consent for youths (14 to 17 years old), and evidence of reporting new hires to the State. | | | | | | | | | | | | | |
|---|--|--|-------------------|-------------------|-----------------------------------|------------------|-----------------------|------------------|---|------------------|---------------------|--------------------|---|--------------------|
| Condition: | For the 12-month audit period we selected 45 temporary employees to review their personnel files for required documentation and noted the following exceptions: | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>Type of Exception</th> <th>No. of Exceptions</th> </tr> </thead> <tbody> <tr> <td>Incomplete Personnel Action Forms</td> <td>5 of 45 (or 11%)</td> </tr> <tr> <td>No voter registration</td> <td>9 of 45 (or 20%)</td> </tr> <tr> <td>No Social Security card and Identification Card</td> <td>8 of 45 (or 18%)</td> </tr> <tr> <td>No State hire forms</td> <td>45 of 45 (or 100%)</td> </tr> <tr> <td>No parent consent form on minor workers</td> <td>17 of 17 (or 100%)</td> </tr> </tbody> </table> | | Type of Exception | No. of Exceptions | Incomplete Personnel Action Forms | 5 of 45 (or 11%) | No voter registration | 9 of 45 (or 20%) | No Social Security card and Identification Card | 8 of 45 (or 18%) | No State hire forms | 45 of 45 (or 100%) | No parent consent form on minor workers | 17 of 17 (or 100%) |
| Type of Exception | No. of Exceptions | | | | | | | | | | | | | |
| Incomplete Personnel Action Forms | 5 of 45 (or 11%) | | | | | | | | | | | | | |
| No voter registration | 9 of 45 (or 20%) | | | | | | | | | | | | | |
| No Social Security card and Identification Card | 8 of 45 (or 18%) | | | | | | | | | | | | | |
| No State hire forms | 45 of 45 (or 100%) | | | | | | | | | | | | | |
| No parent consent form on minor workers | 17 of 17 (or 100%) | | | | | | | | | | | | | |
| Effect: | The Chapter cannot provide assurance that its employees were properly hired. | | | | | | | | | | | | | |
| Cause: | The Community Services Coordinator acknowledged to overlooking | | | | | | | | | | | | | |

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| | the required documents that must be maintained for each employee and was not aware of the state regulations that require all employers to report new hires. |
| Recommendation: | <ol style="list-style-type: none"> 1. The Community Services Coordinator and Accounts Maintenance Specialist should ensure all required personnel records are on file. 2. The Community Services Coordinator should ensure the Accounts Maintenance Specialist reports new hires to the State. |

Finding IV: Housing assistance was provided to ineligible recipients, exceeded the approved budget, and may not have been used for its intended purpose.

Issue: The Chapter awarded housing assistance to ineligible recipients.

| Criteria: | The Chapter Housing Discretionary Policies and Procedure, Section V and VI, require the Chapter to verify eligibility of housing applicants against required documents and evaluate applicants for priority. | | | | | | |
|---|--|-------------------|-------------------|---|-------------------|--------------------------------|------------------|
| Condition: | <p>For the 12-month audit period, 42 housing disbursements totaling \$112,199 were reviewed and the following exceptions were noted:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Type of Exception</th> <th>No. of Exceptions</th> </tr> </thead> <tbody> <tr> <td>No homesite lease or other home ownership documents</td> <td>11 of 42 (or 26%)</td> </tr> <tr> <td>No evaluation or ranking sheet</td> <td>9 of 42 (or 21%)</td> </tr> </tbody> </table> | Type of Exception | No. of Exceptions | No homesite lease or other home ownership documents | 11 of 42 (or 26%) | No evaluation or ranking sheet | 9 of 42 (or 21%) |
| Type of Exception | No. of Exceptions | | | | | | |
| No homesite lease or other home ownership documents | 11 of 42 (or 26%) | | | | | | |
| No evaluation or ranking sheet | 9 of 42 (or 21%) | | | | | | |
| Effect: | The Chapter provided \$14,947 assistance to ineligible recipients. | | | | | | |
| Cause: | The Community Services Coordinator did not verify that all required documents were on file. | | | | | | |
| Recommendation: | <ol style="list-style-type: none"> 1. The Community Services Coordinator should ensure all housing assistance files have all required documentation. | | | | | | |

Issue: The Chapter awarded four housing recipients above the approved budget amount.

| Criteria: | The Chapter Housing Discretionary Policies and Procedure, Section IV, requires the Chapter to ensure all housing expenditures are approved by the community through a budget. | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|---|--------------------|--------------------|--------|----------|-------------|---------|-------------|-------------|-------------|---------|-------------|-------------|-------------|---------|------------|------------|-------------|---------|------------|------------|--------------|-----------------|--------------------|--------------------|
| Condition: | <p>The community membership approved the Chapter budget to allow for 5 individuals to be assisted with purchasing a shell home at \$4,500 each. However, the Chapter awarded 4 recipients above the approved budget amount without obtaining approval from the community membership.</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Recipient</th> <th>Budget</th> <th>Actual</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td>Recipient 1</td> <td>\$4,500</td> <td>\$29,124.73</td> <td>\$24,624.73</td> </tr> <tr> <td>Recipient 2</td> <td>\$4,500</td> <td>\$29,045.73</td> <td>\$24,545.73</td> </tr> <tr> <td>Recipient 3</td> <td>\$4,500</td> <td>\$9,378.13</td> <td>\$4,878.13</td> </tr> <tr> <td>Recipient 4</td> <td>\$4,500</td> <td>\$7,923.38</td> <td>\$3,423.38</td> </tr> <tr> <td>TOTAL</td> <td>\$18,000</td> <td>\$75,471.97</td> <td>\$57,471.97</td> </tr> </tbody> </table> | Recipient | Budget | Actual | Variance | Recipient 1 | \$4,500 | \$29,124.73 | \$24,624.73 | Recipient 2 | \$4,500 | \$29,045.73 | \$24,545.73 | Recipient 3 | \$4,500 | \$9,378.13 | \$4,878.13 | Recipient 4 | \$4,500 | \$7,923.38 | \$3,423.38 | TOTAL | \$18,000 | \$75,471.97 | \$57,471.97 |
| Recipient | Budget | Actual | Variance | | | | | | | | | | | | | | | | | | | | | | |
| Recipient 1 | \$4,500 | \$29,124.73 | \$24,624.73 | | | | | | | | | | | | | | | | | | | | | | |
| Recipient 2 | \$4,500 | \$29,045.73 | \$24,545.73 | | | | | | | | | | | | | | | | | | | | | | |
| Recipient 3 | \$4,500 | \$9,378.13 | \$4,878.13 | | | | | | | | | | | | | | | | | | | | | | |
| Recipient 4 | \$4,500 | \$7,923.38 | \$3,423.38 | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | \$18,000 | \$75,471.97 | \$57,471.97 | | | | | | | | | | | | | | | | | | | | | | |

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| Effect: | Unauthorized and unapproved disbursements of \$57,472 housing discretionary fund. |
| Cause: | The Community Services Coordinator stated that the former Chapter officials authorized the expenditure of funds but the staff did not ensure they followed policies to obtain community approval. |
| Recommendation: | <ol style="list-style-type: none"> 1. The Chapter staff and officials should ensure housing recipients are awarded at an amount that is consistent with the approved budget. 2. The Chapter staff and officials should obtain community approval for changes to the approved budget. |

Issue: \$112,199 in housing assistance may not have been used as intended by recipients.

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| Criteria: | The Chapter Housing Discretionary Policies and Procedure, Section IV, requires the Chapter to follow-up with recipients to ensure funds are used for their intended purpose. |
| Condition: | Chapter administration did not perform follow-up assessments after assistance was given to make sure the recipients used the funds for their intended purpose. |
| Effect: | There is a risk that housing needs went unmet because chapter assistance totaling \$112,199 was misspent or was used for other purposes. |
| Cause: | The Community Services Coordinator was unaware that the Chapter should follow-up with recipients to verify funds were used for their intended purpose. |
| Recommendation: | <ol style="list-style-type: none"> 1. The Chapter officials should ensure that the Community Services Coordinator completes a follow-up review of housing recipients to ensure housing funds were used for their intended purpose and documented in the recipient file. |

Finding V: Detailed financial reports were not provided to the community each month.

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| Criteria: | Title 26 of the Local Governance Act, Section 1002 (i), states that the Chapter administration is responsible for preparing financial reports on Chapter revenues and expenditures and the Secretary Treasurer is to present the financial reports to the Chapter membership at a duly called Chapter meeting. |
| Condition: | Detailed financial reports were not presented to the Chapter membership during the 12-month audit scope. |
| Effect: | In the absence of complete financial reports, the Chapter membership cannot make informed financial decisions. |
| Cause: | The Community Services Coordinator did not provide financial statements to the Secretary/Treasurer in preparation for the monthly Chapter meeting. |
| Recommendation: | <ol style="list-style-type: none"> 1. The Community Services Coordinator should provide all financial statements to the Secretary/Treasurer each month in preparation for the Chapter meeting. |

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| | 2. The Secretary/Treasurer should provide complete monthly financial reports to the community including the budget to actual, balance sheet, and income statement and document this action in the meeting minutes with an attached copy of the financial reports. |
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Conclusion

The Chapter does not report fixed assets to the financial statements and cannot account for their fixed assets. Chapter buildings do not have insurance coverage and in the event of a fire or destruction of the Chapter building(s), the chapter would not be able to recover their loss.

The Chapter did not accurately post revenue and expenditures to the accounting system. The Chapter did not provide accurate and reliable financial information to the chapter membership.

The Chapter paid wages without the required documentation and may have paid employees for hours they did not actually work. Personnel records were missing required documentation. The Chapter cannot provide assurance that its employees were properly hired.

The Chapter awarded housing assistance to ineligible recipients and awarded four housing recipients above the approved budget. \$112,199 in housing assistance may not have been used as intended by recipients.

The Chapter Secretary/Treasurer did not provide detailed financial reports to the community each month. In the absence of complete financial reports, the Chapter membership cannot make informed financial decisions.

CLIENT RESPONSE



TSÉ AL NÁOZT' Í CHAPTER

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AMBER CROTTY

PRESIDENT
FRANK SMITH

VICE-PRESIDENT
GERALD HENDERSON

SECRETARY / TREASURER
TEMARA LEWIS-EMERSON

COMM. SERVICE COORD.
VERONICA M. BEGAY

June 20, 2017

Navajo Nation Office of Auditor General
Elizabeth Begay, CIA.CFE
Auditor General

Dear Ms. Begay:

We are in receipt of your final draft of the "A Special Review" Findings of the Sanostee Chapter dated June 20, 2017. Pursuance to Tile N.N. C. S7A, we agree to the audit findings and will begin the process of the Corrective Action Plan based on the recommendations made by your office within thirty (30) days.

If you should have any questions, please feel free to contact the Sanostee Chapter at (505) 723-2702 or email at Sanostee @navajochpaters.org. Thank you.

Sincerely,

Veronica M. Begay,
Community Services Coordinator

CONCURRENCE:

Frank Smith, Chapter President

Cc: Chapter Officials
ASC; Johnny Johnson, Department Manager
Donny Jones, Accountant

GRAZING OFFICIAL
ELOUISE BROWN

ACCTS MAINT SPECIALIST
JOHNNIE ESPLAIN