

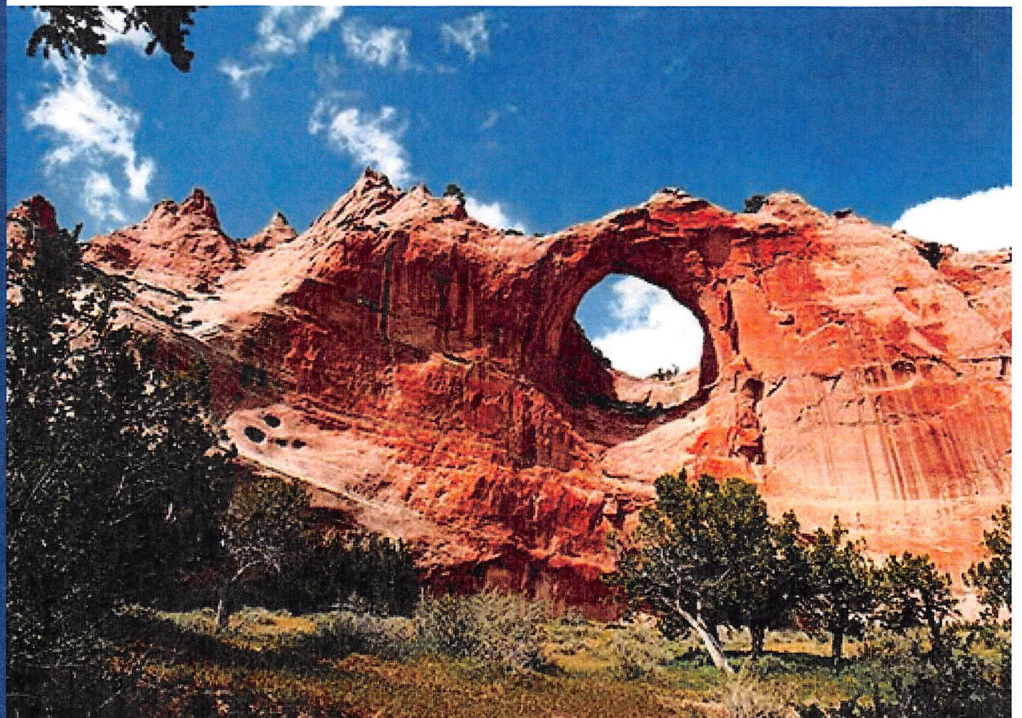
OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

A Follow-Up Review of the Navajo Nation Board of Education Corrective Action Plan Implementation


**Report No. 21-27
September 2021**

Performed by:
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M-E-M-O-R-A-N-D-U-M

TO : Priscilla Benally, President
NAVAJO BOARD OF EDUCATION

FROM : 
Helen Brown, CFE, Principal Auditor
Delegated Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : September 30, 2021

SUBJECT : Audit Report No. 21-27, a Corrective Action Plan Follow-up Review of the Navajo Nation Board of Education

BACKGROUND

In 2017, the Office of the Auditor General performed an internal audit of the Navajo Nation Board of Education (Board) and issued audit report no. 18-01. A corrective action plan was developed by the Board of Education in response to the internal audit. The audit report and corrective action plan (CAP) were approved by the Budget and Finance Committee on April 11, 2018, per resolution no. BFAP-14-18.

OBJECTIVE AND SCOPE

The objective of this follow-up review is to determine the status of the corrective action plan implementation based on a six-month review period of October 1, 2020 to March 31, 2021. Our review was based on inquiries, review of records and audit test work.

SUMMARY

Of 26 corrective measures, the Navajo Board of Education implemented 24 (92%) corrective measures, leaving two (8%) not fully implemented. See attached Exhibit A for the detailed explanation of the follow-up results.

CONCLUSION

Although the Navajo Board of Education did not implement all corrective measures, the measures implemented allowed for the reasonable resolution of the audit findings. Therefore, the Office of the Auditor General does not recommend sanctions to be imposed on the Navajo Board of Education.

We thank the Navajo Board of Education and Department of Dine' Education staff for assisting in this follow-up review.

xc: Patricia Gonnig, Acting Superintendent
DEPARTMENT OF DINE' EDUCATION
Paulson Chaco, Chief of Staff
OFFICE OF PRESIDENT/VICE-PRESIDENT
Daniel E. Tso, Chairperson
HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE
Chrono

EXHIBIT A

REVIEW RESULTS
Navajo Board of Education Corrective Action Plan Implementation
Review Period: October 1, 2020 to March 31, 2021

Audit Issues	Total of Corrective Measures	# of Corrective Measures Implemented	# of Corrective Measures Not Implemented	Audit Issue Resolved?	Review Details
1. The Board's performance against the specific duties and responsibilities, as specified in Section 106 (G) (3) of the Act of 2005 and other related provisions under this section, has disclosed that the Board has fulfilled its commitments in some areas but is yet to act on others.	7	5	2	Yes	Attachment A
2. Redefine the role of the Board from its current status of a governing body (or a quasi-governing body) into that of an advisory and policy making body.	4	4	0	Yes	
3. Instances of Board members leaving board meetings in the middle of such meetings and without notice have caused disruptions in the smooth conduct of meetings and the completion of the scheduled agenda.	4	4	0	Yes	
4. Board members p-card usage not in accordance with Navajo Nation policies and procedures.	3	3	0	Yes	
5. Lack of proper documentation to support use of personal vehicles for board meetings and travel by board members.	4	4	0	Yes	

6. Delayed approval and adoption of Board meeting minutes	4	4	0	Yes	
TOTAL:	26	24	2	6 - Yes 0 - No	

WE DEEM CORRECTIVE MEASURES: **Implemented** where the department provided sufficient and appropriate evidence to support all elements of the implementation; and **Not Implemented** where evidence did not support meaningful movement towards implementation, and/or where no evidence was provided.

<p>◆ 2021 STATUS</p>	<p>Issue 1: The Board's performance against the specific duties and responsibilities, as specified in Section 106 (G) (3) of the Act of 2005 and other related provisions under this section, has disclosed that the Board has fulfilled its commitments in some areas but is yet to act on others. RESOLVED</p>
<p>To resolve this issue, the Board conducted work sessions with DODE to develop a strategic plan. This plan was approved by the Board via resolution no. NNBENO-483-2018 on November 13, 2018 and facilitated amendments to Title 10 N.N.C. With the amendments, the Board is no longer directly responsible for the implementation of the DSAP. Rather, the Board is now responsible for monitoring the implementation of this plan by the DODE programs. According to the Board, monitoring is achieved with progress reports provided by the DODE Superintendent. These progress reports indicated that the DSAP is in the 2nd phase of a three-part phase.</p> <p>The corrective action plan also required quarterly and annual reports by the Board to report its accomplishments and overall performance in accordance with the amended Title 10 N.N.C. Records showed that the Board submits quarterly reports to include in the DODE quarterly reports provided to the Office of the President/Vice-President. However, these quarterly reports are not provided to the oversight committee or the Navajo Nation Council. Further, there was no record of the annual reports provided by the Board as required by its operating policies and procedures.</p> <p>Although the Board's reporting is limited, the current DODE website includes the Board's meeting minutes and overall meeting information on a webpage designated specifically for the Board. These meeting minutes will generally disclose the discussions, actions and plans of the Board. Therefore, the public and stakeholders like the oversight committee can view information relative to the Board on the DODE website. With this compensating control and the Title 10 N.N.C. amendments that clarified the Board's responsibilities, this audit issued was deemed reasonably resolved.</p>	
<p>◆ 2021 STATUS</p>	<p>Issue 2: Redefine the role of the Board from its current status of a governing body (or a quasi-governing body) into that of an advisory and policy making body. RESOLVED</p>
<p>The Board's operating policies and procedures were revised in 2018, 2019, and 2020 after discussions during Board meetings with DODE and is documented in the meeting minutes. The Board's revisions to the operating policies and procedures are consistent with Title 10 N.N.C. amendments which state the Board will abide by Title 10 N.N.C. §106(G). The Board also rescinded a prior resolution that had created a Superintendent of the Navajo Headstart within DODE. This action allowed for only one DODE Superintendent that oversees all programs, including Headstart, and the Board no longer interferes with personnel actions. Therefore, the issue was deemed resolved.</p>	
<p>◆ 2021 STATUS</p>	<p>Issue 3: Instances of Board members leaving board meetings in the middle of such meetings and without notice have caused disruptions in the smooth conduct of meetings and the completion of the scheduled agenda. RESOLVED</p>
<p>The Board included Code of Conduct and Table of Penalties provisions in their operating policies and procedures to address meeting disruptions by Board members. The Board also provided ethics</p>	

training to prior Board members in 2018, however current Board members have not received ethics training due to the COVID-19 pandemic. As a compensating control, the new Board members, when elected, signed a form to acknowledge they will abide by Navajo Nation laws including the Ethics in Government Law and have due regard for ethics. Lastly, based on inquiries and review of records, there are no indications the current Board has violated its Code of Conduct. Therefore, the issue was deemed resolved but we recommend the current Board receive the ethics training when it becomes feasible.

◆ 2021 STATUS	Issue 4: Board members p-card usage not in accordance with Navajo Nation policies and procedures. RESOLVED
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Since the initial audit, the Board developed an internal travel agreement/policy that holds Board members responsible for unnecessary penalties and fees arising from any travel cancellation(s). The current Board members also do not have p-cards and have no plans to obtain such cards. With these measures, the Board has mitigated the risks with p-card usage and the issue was deemed resolved.

◆ 2021 STATUS	Issue 5: Lack of proper documentation to support use of personal vehicles for board meetings and travel by board members. RESOLVED
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To ensure the Board members maintain current driver license and insurance information on file, the Board's recording secretary developed a tracking form to monitor these activities. The requirements for driver license and insurance for Board members are also included in the operating policies and procedures. The DODE staff also orientated the current Board members on Navajo Nation travel policies and procedures including requirements for personal vehicle usage while traveling. Based on these corrective measures, we verified 10 of 11 members had current driver licenses on file and all eleven members had current vehicle insurance on file. Therefore, this issue was deemed resolved.

◆ 2021 STATUS	Issue 6: Delayed approval and adoption of Board meeting minutes. RESOLVED
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Per the operating policies and procedures, the Board clarified the roles of the recording secretary and the Board secretary, and established a 10-day timeline for draft meeting minutes to be provided to Board members for review and comment. Based on our review of meeting minutes for 14 meetings, a majority (86%) of the minutes were provided within the 10-day time frame. The Board also maintains a consistent format for its regular and special meeting minutes. Lastly, the Board information required in the operating policies and procedures was included in the minutes. Therefore, the issue was deemed resolved.