



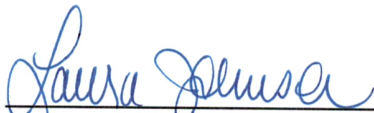
**THE NAVAJO NATION**

**RUSSELL BEGAYE PRESIDENT**  
**JONATHAN NEZ VICE-PRESIDENT**

May 24, 2018

**MEMORANDUM**

**TO:** Programs/Departments/Divisions  
NAVAJO NATION

**FROM:**   
Laura Johnson, Accounting Manager  
OFFICE OF THE CONTROLLER

**SUBJECT:** Memo Rescind dated April 17, 2017 Purchase Card (PCard) for External Funded Accounts

The Office of the Controller is rescinding memorandum dated April 28, 2017 regarding PCard for External Funded Accounts. Our office has completed a Corrective Action Plan (CAP) to address the audit findings and will continue to implement this CAP. The Office of the Controller is in the process of updating its Accounting Policies and Procedures. This includes amending the PCard Policies and Procedures. This CAP also requires programs to use the FMIS 6B rollout so purchase requests can be expedited. Programs are to adhere to the FMIS 6B roll out dates specified by division/ branch.

Thank you for your cooperation and understanding.

CONCURRENCE:

  
Pearline Kirk, Controller

ATTACHMENTS

cc: Russell Begaye, President Navajo Nation  
Lorenzo Bates, Speaker Navajo Nation Council, Legislative Branch  
Honorable Chief Justice Joanne Jayne, Judicial Branch  
Clara Pratte, Chief of Staff, Executive Branch  
Division Directors Navajo Nation  
Elsie Julian, PCard Supervisor, Accounts Payable Section OOC  
Accounting Managers



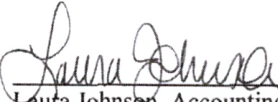
# THE NAVAJO NATION

**RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE-PRESIDENT**

April 28, 2017

## MEMORANDUM

**TO:** Programs/Departments/Divisions  
NAVAJO NATION

**FROM:**   
Laufa Johnson, Accounting Manager  
OFFICE OF THE CONTROLLER

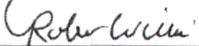
**SUBJECT:** Purchase Card (PCard) for External Funded Accounts

The Office of the Controller would like to provide clarification on P Cards issued for External Funded Accounts. This is a reminder the Navajo Nation P Card policy has been issued and approved. External Funds are not excluded from this policy. We are reminding programs of the following for Federal/External Accounts (K Accounts) PCard Transactions must be approved by Contract Accounting Section prior to expense. This also applies to employees whom DO NOT have a PCard. There are numerous External and Internal Audit Findings regarding PCard transactions for K Accounts:

- 1) Majority of the findings are a complete disregard of the Navajo Nation Policies by programs
- 2) PCard transactions are to be reconciled and approved in accordance to NN Purchase Card Policy
- 3) Disallowed costs are a result of findings
- 4) Payroll deduction is enforced for disallowed cost for PCard holders
- 5) Supervisors and Managers are held responsible for enforcing PCard policies for collections of unauthorized transactions.
- 6) P Card packets/transactions/supporting documentation are Navajo Nation Property and is addressed in the NN Purchase Card Policy and NN Personnel Policies Manual, XIII. Discipline of Employees, Section G. Table of Penalties,
  - Offense No. 1 Removal,
  - Offense No. 2 Removal,
  - Offense No. 4 Removal,
  - Offense No. 8 Removal,
  - Offense No. 10 Removal,
  - Offense No. 17 Removal,
  - Offense No. 22 Suspension/Removal and
  - Offense No. 24 Suspension/Removal.

Thank you for your cooperation and understanding.

CONCURRENCE:

  
Pearline Kirk, Controller

cc: Russell Begaye, President Navajo Nation  
Lorenzo Bates, Speaker Navajo Nation Council, Legislative Branch  
Honorable Chief Justice Herb Yazzie, Judicial Branch  
Robert John, Chief of Staff, Executive Branch  
Division Directors Navajo Nation  
Elsie Julian, PCard Supervisor, Accounts Payable Section OOC  
Accounting Managers