

Office of the Controller

The Navajo Nation

OOO Policies Manual



THE NAVAJO NATION – Office of the Controller

Accounting Policies Manual

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DESCRIPTION:	Office of the Controller	INDEX:	10.1
	Merit Bonus Pay	POLICY:	X
		EFFECTIVE DATE:	

LEGAL AUTHORIZATION: Navajo Nation Department of Personnel Management (DPM), Personnel Policies Manual, Section VII, *Salary and Wage Administration*.

PURPOSE:

To establish guidelines for awarding Merit Bonus Pay in compliance with the Navajo Nation (Nation) law.

RESPONSIBILITY:

Office of the Controller (OOC) Supervisors and Managers

- Monitor employee performance and assess whether bonuses are warranted.

POLICY:

The OOC has established policies set forth below regarding Merit Bonus Pay. Any questions, concerns or suggestions should be addressed to the appropriate supervisor/manager.

Formal recognition programs, including lump-sum bonuses, incentive plans, and nonmonetary awards, offer mechanisms to effectively motivate and retain valued employees who provide exemplary performance or meet specified targets. These programs are intended to reward staff employees whose achievements have resulted in a benefit to the Nation. The Nation's Bonus Pay plan includes both monetary and non-monetary awards.

Monetary and Nonmonetary Awards:

There are two types of monetary awards:

- A lump-sum bonus to recognize a specific achievement or cost-savings.
- An incentive plan with clearly defined goals, pre-established criteria and regular payouts when goals are met or exceeded.

Nonmonetary rewards can take the form of recognition awards, career development opportunities, and attendance/travel/time off for special lectures, training programs, and conferences. Nonmonetary rewards such as recognition awards cannot exceed a value of monetary awards.

These awards are not intended to replace informal and spontaneous recognition or praise of staff achievements and work performance. Informal recognition of employees should take place every day. Saying "thank you" to employees and complimenting an employee on a job well done are part of managers' and supervisors' responsibilities.

Managers should reward behaviors and results that are tied to the OOC's goals.

Specific selection criteria need to be established by the OOC, and all employees of the department must be eligible to participate. The DPM must approve the OOC criteria before a formal recognition program is implemented.

Funding of bonus expenses is subject to the OOC budget principles and practices.

Lump-sum Bonus:

There are two ways the OOC can exercise this method of recognition:

- Establish an award review committee to determine award recipients.
- Permit a manager the discretion to initiate an award for a specific employee, with approval from the department director and human resources.
- All bonus award recipients must meet the following criteria:
 - The employee's accomplishments exceed the normal standards/expectations for the job.



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- The employee has fulfilled all normal job duties in addition to performing added duties to accomplish a special project or achieve a certain goal.
- The employee serves as a role model for others, displaying desirable characteristics such as outstanding customer service, positive attitude, and team leadership.

The amount of a lump-sum bonus may not exceed 5 percent of the employee's base salary. Decisions about the amount of a lump-sum bonus should be dependent on the nature and complexity of the accomplishment and the ability of the OOC to fund the award. (Documentation must be submitted to support such a request.)

The manager should clearly communicate to the recognized employee the specific outstanding achievements that led to the award.

Incentive Plans:

The OOC must develop specific targets to be achieved for the incentive plan. Goals, pre-established criteria, and regular payouts are essential components of this type of plan. Managers should clearly communicate to the employee what the expectations are and the outcome of the incentive period.

Example Attributes:

Examples of areas that may be rewarded include:

- Outstanding achievements and accomplishments. Demonstrated and sustained outstanding achievements that consistently exceed goals and job expectations.
- Teamwork. Acting as an exceptionally effective and cooperative team member or demonstrating superior interactions within and outside the company and the client population served.
- Length of service. A commitment to Navajo Nation through long-term service.



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DESCRIPTION:	Office of the Controller	INDEX:	10.2
	Sensitive Information and Privacy Act	POLICY:	X
		EFFECTIVE DATE:	

LEGAL AUTHORIZATION: 2 N.N.C. § 85; Navajo Nation Personnel Policies Manual.

PURPOSE:

To establish guidelines for protecting sensitive information. Refer to the “Systems – Sensitive Information” policies and procedures for additional guidance.

RESPONSIBILITY:

Office of the Controller (OOC) Employees

- Ensure all sensitive information is appropriately secured.

POLICY:

The OOC and its employees are responsible for securely maintaining all information protected under the Navajo Nation Privacy Act. Examples of sensitive information include:

- Records concerning an individual’s eligibility for social services, welfare benefits, or the determination of benefit levels
- Records containing data on individuals describing medical history, diagnosis, condition, treatment, evaluation, or similar medical data, including psychiatric or psychological data.
- Records concerning a current or former employee of or applicant for employment with a governmental entity that would disclose that individual's home address, home telephone number, social security number, insurance coverage, marital status, or payroll deductions.
- Records concerning a current or former employee of, or applicant for employment with a governmental entity, including performance evaluations and personal status information such as race, religion, or disabilities, but not including records that are public under N.N.C. § 84(A)(2) or (B)(11).

Refer to 2 N.N.C. § 85 for additional examples.

Employees are reminded that disclosing confidential information to the unauthorized person(s) may result in termination of employment. See the Navajo Nation Personnel Policy Manual, Section XIII, Part G. *Table of Penalties*.



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DESCRIPTION:	Office of the Controller	INDEX:	
	Gifts	POLICY:	X
		EFFECTIVE DATE:	

LEGAL AUTHORIZATION: 2 N.N.C. § 1012; 2 N.N.C § 3741, *et seq.*; Navajo Nation Department of Justice Advisory Memorandum on Governmental Employees and Elected Officials Receipt of Gifts under the Navajo Nation Ethics in Governmental Law dated May 12, 2015.

PURPOSE:

To establish guidelines for accepting gifts.

RESPONSIBILITY:

Office of the Controller (OOC) Employees

- Ensuring the integrity of the OOC is not compromised by accepting inappropriate gifts.

POLICY:

All OOC employees are prohibited from accepting gifts from any person, organization, or group that is seeking or will seek a contract, financial relationship, or other business with the Navajo Nation (Nation) or that is regulated by the Nation. Employees may not solicit or accept for themselves or for any other person, gifts including economic opportunity, favor, or loan or any other benefit of an aggregate monetary value of one hundred dollars (\$100.00) or more in any calendar year.

During the course of business, employees will be offered gifts, such as coffee mugs, pens, food that are valued less than \$100.00. These gifts are not prohibited. These permitted gifts include luncheons that are available during meetings that are valued at less than \$100.00. However, if a meal is lavish and valued greater than \$100.00, the meal would be prohibited.



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DESCRIPTION:	Office of the Controller	INDEX:	
	Conflict of Interest	POLICY:	X
		EFFECTIVE DATE:	

LEGAL AUTHORIZATION: 2 N.N.C. § 3745; 12 N.N.C. § 201, *et seq.*; Navajo Nation Personnel Policy Manual.

PURPOSE:

To establish guidelines for conflict of interest.

RESPONSIBILITY:

Office of the Controller (OOC) Employees

- Ensuring the business of the OOC is conducted in a manner that maintains the proper level of ethical and legal standards, in fact, and in appearance.

POLICY:

It is the policy of the Navajo Nation (Nation) that its departments and staff conduct the affairs of the Nation in accordance with the highest ethical and legal standards. To avoid a conflict between personal or professional interests and the Nation's interests, individuals must not be in a position to act on behalf of or make decisions for the Nation if their personal economic gain or interest may directly or indirectly influence, or have the appearance of influencing, the performance of their Navajo Nation duties.

Conflict of Interest

Considerations of personal gain must not influence the decisions or actions of individuals in discharging their Nation responsibilities. Such incentives might create a perception of impropriety and, therefore, require that such conflicts be identified, and then managed, reduced or eliminated.

The following activities are examples of situations that may raise questions regarding an apparent or real Conflict of Interest:

- Undue personal gain from Navajo Nation funds or resources
- Excessive or unauthorized use of Nation time or resources for professional, charitable or community activities
- Exploitation for private gain
- Compromise of Nation priorities due to personal financial considerations
- Unfair access by an outside party to Nation departments, programs, information or technology
- Selection of an entity as a Nation vendor by an individual who has a personal or economic interest in that entity; this includes engaging a relative as an independent contractor, subcontractor or consultant

The Nation will exercise oversight and care in eliminating or managing Conflicts of Interest that do or may arise because of an individual's personal interest in Nation activities. The Nation will not accept or enter into agreements, contracts, gifts or purchases that give rise to a Conflict of Interest unless the conflict can be eliminated or appropriately managed through administrative oversight to protect the interests of the individual and the Nation.

Employees of the Navajo Nation shall maintain the highest standards of business ethics in transactions with the Navajo Nation, with state, federal, and with the public. Employees are expected to perform their duties faithfully and efficiently and never to give rise to suspicion of improper conflict with interests of the Navajo Nation. Subject to specific Navajo Nation administrative policies, employees must avoid any conflict of interest that may affect their independent judgment in the impartial performance of their duties and may not use their positions to enhance their direct or indirect financial interest or use confidential information learned as employees for anyone's private gain. Nation employees, as well as individuals and firms proposing business transactions with the Nation, shall disclose in advance and in writing any direct or indirect financial interest employees may have in a transaction with the Nation.

Any employee who violates this policy or related administrative policies shall be subject to disciplinary action, up to and including dismissal. The purpose of this policy is to set principles for identifying potential conflicts and required



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procedures for reviewing and addressing those potential conflicts that occur to assure that they do not improperly affect the Nation or violate state and federal laws.



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DESCRIPTION:	Office of the Controller	INDEX:	
	Overtime	POLICY:	X
		EFFECTIVE DATE:	

LEGAL AUTHORIZATION: 12 N.N.C. § 201, *et seq.*; Navajo Nation Personnel Policy Manual.

PURPOSE:

To establish guidelines for overtime.

RESPONSIBILITY:

Office of the Controller (OOC) Supervisors and Managers

- Ensuring overtime pay is approved and timely processed.

POLICY:

Overtime for the OOC shall be paid in accordance with the Navajo Nation Personnel Policy Manual. The OOC shall utilize overtime in emergency situations. Overtime shall not be used in lieu of working the normal tour of duty hours. The OOC accounting managers shall be responsible for:

- Requesting overtime
- Employee supervision during overtime
- Ensuring completion of work during overtime
- Ensuring employees are not on annual or sick leave the same day as the requested overtime
- Overtime requests are based on workload
- Ensuring employees meet employee performance standards



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DESCRIPTION:	Office of the Controller	INDEX:	
	Fraud Hotline and Investigation	POLICY:	X
		EFFECTIVE DATE:	

LEGAL AUTHORIZATION: 12 N.N.C. § 201, *et seq.*

PURPOSE:

To establish policies and procedures

RESPONSIBILITY:

Office of the Controller (OOC)

- Monitoring, assessment, and investigation (if necessary) of all fraud hotline submissions.

POLICY:

The OOC must monitor the fraud hotline on a daily basis. The OOC will receive notification via email if a submission has occurred. The OOC will refer to the guidelines and procedures established in the Anti-fraud Program, which includes a Fraud Incident Report Log. The OOC must determine if the incident request further action and document the rationale for this decision in the "actions taken in response" section. All incident logs must be filed maintained following the Nation's document retention policy.