

# **NAVAJO NATION LOCAL GOVERNANCE ACT**

## **FIVE MANAGEMENT SYSTEM Policies and Procedures Checklist**

**Provided by:  
Navajo Nation Office of the Auditor General**

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## INTRODUCTION

The Navajo Nation Code, Title 26 Local Governance Act, Section 101 states that to ensure accountability, all Chapters are required to adopt and operate under a Five Management System. Chapters shall develop policies and procedures for the Five Management System consistent with Navajo Nation law.

Section 102 directs the Office of the Auditor General to review the Chapter's Five Management System policies and procedures and recommend governance certification of the policies and procedures to the Navajo Nation Transportation and Community Development Committee.

In meeting these responsibilities, the Office of the Auditor General has developed a Five Management System Policies and Procedures Checklist to facilitate the development and implementation of the policies and procedures. The purpose of the Checklist is to guide the Chapters in developing policies and procedures to provide reasonable assurance that an adequate management system is in place and operating as intended. The Checklist describes the essential components that must be included in the Five Management System.

Each Chapter should evaluate its operations and activities to determine the most appropriate policies and procedures to implement. The Chapter's policies and procedures should be designed to ensure accountability and fiscal responsibility.

<b>GENERAL ADMINISTRATIVE POLICIES AND PROCEDURES</b>	<b>Policies and Procedures:</b>	
	<b>In Written Form?</b>	<b>Placed In Operation ?</b>
<b>At a MINIMUM, the Chapter <u>GENERAL ADMINISTRATIVE SYSTEM</u> should address the following:</b>		
• Table of Contents	<input type="checkbox"/>	<input type="checkbox"/>
• Authorization (LGA, chapter resolution, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Purpose of the five management system policies and procedures	<input type="checkbox"/>	<input type="checkbox"/>
• Compliance with applicable Navajo Nation laws	<input type="checkbox"/>	<input type="checkbox"/>
• Duties and responsibilities of elected officials	<input type="checkbox"/>	<input type="checkbox"/>
• Amendments to policies and procedures	<input type="checkbox"/>	<input type="checkbox"/>
• Exhibits of standard forms used in chapter processes and referenced in procedures	<input type="checkbox"/>	<input type="checkbox"/>

PART I: FISCAL MANAGEMENT POLICIES AND PROCEDURES	Policies and Procedures:	
	In Written Form?	Placed In Operation ?
<b>At a MINIMUM, the Chapter <u>ACCOUNTING SYSTEM</u> should address the following:</b>		
• Complying with (or deviating from) Generally Accepted Accounting Principles	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the basis of accounting	<input type="checkbox"/>	<input type="checkbox"/>
• Defining fund accounting and fund types	<input type="checkbox"/>	<input type="checkbox"/>
• Using the chart of accounts	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the fiscal operating period	<input type="checkbox"/>	<input type="checkbox"/>
• Maintaining appropriate accounting records (ledgers, journals, financial statements, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Complying with applicable audit requirements	<input type="checkbox"/>	<input type="checkbox"/>
<i>Fiscal Management Components:</i>		
<b>At a MINIMUM, the Chapter <u>BUDGET PROCESS</u> should address the following:</b>		
• Identifying community needs	<input type="checkbox"/>	<input type="checkbox"/>
• Defining goals, objectives and performance measures	<input type="checkbox"/>	<input type="checkbox"/>
• Making revenue projections	<input type="checkbox"/>	<input type="checkbox"/>
• Complying with budget guidelines and time lines	<input type="checkbox"/>	<input type="checkbox"/>
• Preparing the budget based on the Navajo Nation appropriations and revenue projections	<input type="checkbox"/>	<input type="checkbox"/>
• Approving the budget	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring the budget for compliance	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting budget activities/performance	<input type="checkbox"/>	<input type="checkbox"/>
• Processing budget transfers/modifications	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>CASH RECEIPTS PROCESS</u> should address the following:</b>		
• Collecting and documenting cash receipts	<input type="checkbox"/>	<input type="checkbox"/>
• Classifying and summarizing receipts	<input type="checkbox"/>	<input type="checkbox"/>
• Reconciling receipts to records	<input type="checkbox"/>	<input type="checkbox"/>
• Depositing receipts intact and in a timely manner	<input type="checkbox"/>	<input type="checkbox"/>
• Safeguarding receipts	<input type="checkbox"/>	<input type="checkbox"/>
• Segregating and defining cash receipt responsibilities	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting receipts to community	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>PETTY CASH PROCESS</u> should address the following:</b>		
• Establishing the petty cash fund on an imprest basis by chapter resolution	<input type="checkbox"/>	<input type="checkbox"/>
• Delegating a fund custodian	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the expenditure guidelines	<input type="checkbox"/>	<input type="checkbox"/>
• Maintaining appropriate supporting documentation	<input type="checkbox"/>	<input type="checkbox"/>
• Recording petty cash disbursements in accounting records	<input type="checkbox"/>	<input type="checkbox"/>
• Replenishing the fund	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>INVESTMENT PROCESS</u> should address the following:</b>		
• Approving initial investment(s) and subsequent changes	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting initial investment(s) and subsequent changes	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring of investment(s)	<input type="checkbox"/>	<input type="checkbox"/>
• Types of investment instruments allowable	<input type="checkbox"/>	<input type="checkbox"/>
• Safeguarding of investment documents	<input type="checkbox"/>	<input type="checkbox"/>
• Accounting of withdrawals and interest income	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting of investment activities	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>DISBURSEMENT PROCESS</u> should address the following:</b>		
• Approving disbursements	<input type="checkbox"/>	<input type="checkbox"/>
• Obtaining adequate supporting documentation	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring compliance with operating budget	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring allowability and reasonableness	<input type="checkbox"/>	<input type="checkbox"/>
• Issuing checks with required signatures	<input type="checkbox"/>	<input type="checkbox"/>
• Prohibiting monetary loans, signing of blank checks and issuing checks to "cash"	<input type="checkbox"/>	<input type="checkbox"/>
• Recording and posting disbursements in appropriate accounting records	<input type="checkbox"/>	<input type="checkbox"/>
• Segregating and defining disbursement responsibilities	<input type="checkbox"/>	<input type="checkbox"/>

PART I: FISCAL MANAGEMENT POLICIES AND PROCEDURES	Policies and Procedures:	
	In Written Form?	Placed In Operation ?
<ul style="list-style-type: none"> <li>• Reporting disbursements to community</li> <li>• Monitoring payables, if any</li> <li>• Obtaining purchase discounts with timely payments</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>PAYROLL PROCESS</u> should address the following:</b>		
<ul style="list-style-type: none"> <li>• Segregating and defining payroll responsibilities</li> <li>• Complying with applicable payroll tax/insurance laws and regulations</li> <li>• Maintaining appropriate employee records</li> <li>• Recording and posting payroll transactions in appropriate accounting records</li> <li>• Approving payroll</li> <li>• Obtaining adequate supporting documentation (sign in sheets, timecards, timesheets, etc.)</li> <li>• Issuing payroll checks with required signatures</li> <li>• Remitting and reporting of taxes to Internal Revenue Service (Form 941, etc.)</li> <li>• Issuing form W-2s to employees</li> <li>• Monitoring payroll advances for repayment</li> <li>• Monitoring payroll deductions (401K, health insurance premiums, etc.)</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>TRAVEL PROCESS</u> should address the following:</b>		
<ul style="list-style-type: none"> <li>• Ensuring travel expenditures are reasonable and necessary</li> <li>• Defining the travel stations to calculate mileage and per diem</li> <li>• Defining travel advance threshold (80%, etc.)</li> <li>• Preparing and approving travel authorization</li> <li>• Submitting supporting documentation (travel authorization, lodging receipts, trip reports, etc.)</li> <li>• Approving the travel reimbursement check</li> <li>• Recording and posting travel transactions to the appropriate accounting records</li> <li>• Monitoring travel advances for repayment</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>FINANCIAL ASSISTANCE PROCESS</u> should address the following:</b>		
<ul style="list-style-type: none"> <li>• Defining the assistance thresholds, eligibility requirements, priority ranking, etc.</li> <li>• Defining types of assistance</li> <li>• Obtaining adequate supporting documentation</li> <li>• Approving assistance (budget or community action)</li> <li>• Recording and posting transactions to appropriate accounting records</li> <li>• Reporting financial assistance awards</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>BANK ACCOUNTS PROCESS</u> should address the following:</b>		
<ul style="list-style-type: none"> <li>• Defining the number and type of bank accounts (checking, savings, etc.)</li> <li>• Maintaining a current bank signature card</li> <li>• Maintaining bank records in the chapter name and address</li> <li>• Maintaining an employer identification number</li> <li>• Prohibiting use of ATM/debit cards and direct cash withdrawals</li> <li>• Safeguarding check book, unused checks and bank records</li> <li>• Approving bank account changes (transfers, change in bank, closing account, signatory changes, etc.)</li> <li>• Reconciling all bank accounts (checking, savings, investments)</li> <li>• Segregating and defining the bank reconciliation responsibilities</li> <li>• Monitoring bank account balances to avoid overdraft charges</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

PART I: FISCAL MANAGEMENT POLICIES AND PROCEDURES	Policies and Procedures:	
	In Written Form?	Placed In Operation ?
<b>At a MINIMUM, the Chapter <u>RESALE PROCESS</u> should address the following:</b>		
• Establishing a perpetual inventory system	<input type="checkbox"/>	<input type="checkbox"/>
• Maintaining appropriate inventory records	<input type="checkbox"/>	<input type="checkbox"/>
• Conducting periodic physical counts	<input type="checkbox"/>	<input type="checkbox"/>
• Reconciling the physical counts to inventory records	<input type="checkbox"/>	<input type="checkbox"/>
• Investigating and reporting significant discrepancies	<input type="checkbox"/>	<input type="checkbox"/>
• Safeguarding resale items	<input type="checkbox"/>	<input type="checkbox"/>
• Recording of purchases and sales of resale items in inventory records	<input type="checkbox"/>	<input type="checkbox"/>
• Segregating and defining the resale responsibilities	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring resale activities to prevent overstocking, shortages and loss as a result of theft, spoilage, etc.	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>FIXED ASSETS PROCESS</u> should address the following:</b>		
• Defining types of fixed assets	<input type="checkbox"/>	<input type="checkbox"/>
• Defining capitalization threshold	<input type="checkbox"/>	<input type="checkbox"/>
• Maintaining reliable accounting records of fixed assets (fixed asset ledger, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Updating accounting records for fixed asset acquisitions, transfers, disposals	<input type="checkbox"/>	<input type="checkbox"/>
• Reconciling the accounting records to fixed asset inventory	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting fixed assets in financial statements	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>FINANCIAL REPORTING PROCESS</u> should address the following:</b>		
• Generating basic financial statements	<input type="checkbox"/>	<input type="checkbox"/>
- Balance Sheet		
- Statement of Revenues, Expenditures and Changes in Fund Balance		
- Statement of Revenues, Expenditures and Changes in Fund Balance/Budget vs. Actual		
• Segregating and defining the financial reporting responsibilities	<input type="checkbox"/>	<input type="checkbox"/>
• Presenting the financial statements to community	<input type="checkbox"/>	<input type="checkbox"/>
• Submitting financial statements to appropriate agencies as required	<input type="checkbox"/>	<input type="checkbox"/>

PART II: PERSONNEL MANAGEMENT POLICIES AND PROCEDURES	Policies and Procedures:	
	In Written Form?	Placed In Operation?
<b>At a MINIMUM, the Chapter <u>PERSONNEL MANAGEMENT SYSTEM</u> should address the following:</b>		
• Ensuring qualified individuals are hired	<input type="checkbox"/>	<input type="checkbox"/>
• Providing employee benefit programs	<input type="checkbox"/>	<input type="checkbox"/>
• Providing a safe work environment	<input type="checkbox"/>	<input type="checkbox"/>
• Compensating employees in accordance with applicable laws	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring to ensure proper operation	<input type="checkbox"/>	<input type="checkbox"/>
<i>Personnel Management Components:</i>		
<b>At a MINIMUM, the Chapter <u>EMPLOYMENT PRACTICES</u> should address the following:</b>		
• Complying with preference laws (NPEA and Veteran's)	<input type="checkbox"/>	<input type="checkbox"/>
• Prohibiting breaches of confidentiality, improper influences, and perception of favoritism	<input type="checkbox"/>	<input type="checkbox"/>
• Defining supervisory responsibilities in the work place	<input type="checkbox"/>	<input type="checkbox"/>
• Approving/prohibiting secondary employment	<input type="checkbox"/>	<input type="checkbox"/>
• Defining re-employment preference	<input type="checkbox"/>	<input type="checkbox"/>
• Applying Internal Revenue Service requirements in identifying an independent contractor	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>RECRUITMENT AND SELECTION PROCESS</u> should address the following:</b>		
• Recruiting qualified applicants for vacant positions	<input type="checkbox"/>	<input type="checkbox"/>
• Announcing job vacancies with reasonable closing dates	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing methods of job advertisements	<input type="checkbox"/>	<input type="checkbox"/>
• Obtaining required documentation (application, letter of interest, social security card, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Assessing the applications	<input type="checkbox"/>	<input type="checkbox"/>
• Conducting job interviews	<input type="checkbox"/>	<input type="checkbox"/>
• Defining selection method and criteria	<input type="checkbox"/>	<input type="checkbox"/>
• Offering employment	<input type="checkbox"/>	<input type="checkbox"/>
• Preparing employee records (personnel action form, W-4, benefits, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Hiring of the Chapter Manager	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>EMPLOYMENT STATUS</u> should address the following:</b>		
• Defining types of employment status (regular, part-time, temporary, seasonal, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing introductory period and guidelines	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the tour of duty	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>CLASSIFICATION OF POSITIONS</u> should address the following:</b>		
• Establishing a position classification plan (titles, description of duties and responsibilities, pay rates, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Classifying new positions	<input type="checkbox"/>	<input type="checkbox"/>
• Reclassifying existing positions	<input type="checkbox"/>	<input type="checkbox"/>
• Approving classification changes	<input type="checkbox"/>	<input type="checkbox"/>
• Updating personnel records to reflect classification changes	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>SALARY AND WAGE ADMINISTRATION</u> should address the following:</b>		
• Paying wages/salaries commensurate to position requirements	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing salary and wage schedule in compliance with federal minimum wage laws	<input type="checkbox"/>	<input type="checkbox"/>
• Defining types and eligibility requirements for pay adjustments (COLA, merit pay, promotion, demotion, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Approving/disapproving pay adjustments	<input type="checkbox"/>	<input type="checkbox"/>
• Updating personnel records to reflect pay adjustments	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the payroll advance requirements	<input type="checkbox"/>	<input type="checkbox"/>
• Identifying mandatory and optional payroll deductions	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>OVERTIME</u> should address the following:</b>		
• Establishing eligibility requirements for overtime pay (exempt, non-exempt, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Approving overtime	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the types of overtime compensation (cash, compensatory time off, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Recording and processing overtime payment through payroll system	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring the use of compensatory time off	<input type="checkbox"/>	<input type="checkbox"/>

PART II: PERSONNEL MANAGEMENT POLICIES AND PROCEDURES	Policies and Procedures:	
	In Written Form?	Placed In Operation?
<b>At a MINIMUM, the Chapter <u>EMPLOYEE BENEFITS</u> should address the following:</b>		
• Defining the type of employee benefits and eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
• Identifying paid holidays consistent with the Navajo Nation	<input type="checkbox"/>	<input type="checkbox"/>
• Defining types of leave (sick, annual, leave without pay, administrative, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Requesting, documenting and approving/disapproving leave	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing leave accrual rates (sick and annual)	<input type="checkbox"/>	<input type="checkbox"/>
• Carrying over, forfeiting, or liquidating accrued leave	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>EMPLOYEE PERFORMANCE APPRAISAL</u> should address the following:</b>		
• Establishing employee performance standards and the appraisal period	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting the performance appraisals	<input type="checkbox"/>	<input type="checkbox"/>
• Notifying the employee of performance appraisal results	<input type="checkbox"/>	<input type="checkbox"/>
• Rewarding/disciplining employee based on satisfactory/unsatisfactory performance appraisal	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>DISCIPLINE OF EMPLOYEES</u> should address the following:</b>		
• Establishing and maintaining a table of penalties	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing standards for employee conduct and supervisory practices	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting unsatisfactory performance, misconduct, violation of policies or laws	<input type="checkbox"/>	<input type="checkbox"/>
• Administering disciplinary actions (table of penalties, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring confidentiality of the disciplinary action	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting disciplinary action in the employee personnel file	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>EMPLOYEE GRIEVANCE PROCESS</u> should address the following:</b>		
• Establishing employee grievance guidelines (eligibility requirements, timelines, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring a process without fear of reprisal	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting the request for grievance	<input type="checkbox"/>	<input type="checkbox"/>
• Evaluating the nature of the grievance	<input type="checkbox"/>	<input type="checkbox"/>
• Utilizing a third party to resolve the grievance (hearing officer, peacemaker, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>TERMINATION OF EMPLOYMENT</u> should address the following:</b>		
• Defining types of termination (resignation, reduction in force, discharge, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting termination (personnel action form, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring employee returns all property and satisfies any indebtedness	<input type="checkbox"/>	<input type="checkbox"/>
• Terminating the Chapter Manager	<input type="checkbox"/>	<input type="checkbox"/>



PART III: <b>PROCUREMENT MANAGEMENT POLICIES AND PROCEDURES</b>	Policies and Procedures:	
	In Written Form?	Placed In Operation ?
<b>At a MINIMUM, the Chapter <u>PROCUREMENT SYSTEM</u> should addressing the following:</b>		
• Ensuring prudent use of chapter resources	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring competitive procurement of goods and/or services	<input type="checkbox"/>	<input type="checkbox"/>
• Complying with the Navajo Business Opportunity Act	<input type="checkbox"/>	<input type="checkbox"/>
• Prohibiting unauthorized purchases	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the purchasing thresholds	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the requirements for obtaining quotations/estimates	<input type="checkbox"/>	<input type="checkbox"/>
• Providing for legal and contractual remedies	<input type="checkbox"/>	<input type="checkbox"/>
• Giving preference to certified entities under the Navajo Business and Procurement Act	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring timely payments to vendors	<input type="checkbox"/>	<input type="checkbox"/>
• Adhering to applicable Navajo Nation laws	<input type="checkbox"/>	<input type="checkbox"/>
<b><i>Procurement Management Components:</i></b>		
<b>At a MINIMUM, the Chapter <u>PURCHASE REQUEST PROCESS</u> should address the following:</b>		
• Identifying purchasing needs	<input type="checkbox"/>	<input type="checkbox"/>
• Determining availability of funds	<input type="checkbox"/>	<input type="checkbox"/>
• Verifying compliance with funding guidelines	<input type="checkbox"/>	<input type="checkbox"/>
• Determining the appropriate purchasing method (purchase order, direct payment, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Determining the appropriate payment method (cash, installment, lease purchase, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Obtaining the required quotations	<input type="checkbox"/>	<input type="checkbox"/>
• Approving/disapproving the purchase request	<input type="checkbox"/>	<input type="checkbox"/>
• Selecting vendor	<input type="checkbox"/>	<input type="checkbox"/>
• Placing the purchase order with selected vendor	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>RECEIVING PROCESS</u> should address the following:</b>		
• Inspecting the quality of goods and/or services	<input type="checkbox"/>	<input type="checkbox"/>
• Reviewing the shipping manifest or invoice	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting any defective goods or discrepancies with order	<input type="checkbox"/>	<input type="checkbox"/>
• Tracking any back order items	<input type="checkbox"/>	<input type="checkbox"/>
• Completing the receiving report	<input type="checkbox"/>	<input type="checkbox"/>
• Submitting the receiving report for payment	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>EMERGENCY PURCHASE PROCESS</u> should address the following:</b>		
• Identifying conditions that warrant emergency purchases (floods, drought, fire, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Using resources consistent with declaration of emergency by the Navajo Nation President	<input type="checkbox"/>	<input type="checkbox"/>
• Identifying allowable expenditures	<input type="checkbox"/>	<input type="checkbox"/>
• Authorizing the expenditure of emergency funds	<input type="checkbox"/>	<input type="checkbox"/>
• Obtaining adequate supporting documentation	<input type="checkbox"/>	<input type="checkbox"/>
• Making resources available for critical situations	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting use of resources to address emergency situations	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>CONTRACTING PROCESS</u> should address the following:</b>		
• Identifying need to contract for professional services	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring funds are available	<input type="checkbox"/>	<input type="checkbox"/>
• Determining method of source selection (competitive sealed bidding, sealed proposals, sole source procurement, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring adequate public notice of invitations for bids or request for proposals	<input type="checkbox"/>	<input type="checkbox"/>
• Opening of sealed bids or proposals	<input type="checkbox"/>	<input type="checkbox"/>
• Evaluating bids or proposals based on evaluation criteria	<input type="checkbox"/>	<input type="checkbox"/>
• Awarding contract with proper approval	<input type="checkbox"/>	<input type="checkbox"/>
• Obtaining legal assistance in preparing professional services agreement	<input type="checkbox"/>	<input type="checkbox"/>
• Executing a professional services agreement	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing appropriate contract records	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring contract activities	<input type="checkbox"/>	<input type="checkbox"/>
• Approving changes orders and payments	<input type="checkbox"/>	<input type="checkbox"/>
• Closing out contract	<input type="checkbox"/>	<input type="checkbox"/>

PART IV: RECORDS MANAGEMENT POLICIES AND PROCEDURES	Policies and Procedures:	
	In Written Form?	Placed In Operation ?
<b>At a MINIMUM, the Chapter <u>RECORDS MANAGEMENT SYSTEM</u> should address the following:</b>		
• Complying with the Navajo Nation Privacy and Access to Information Act	<input type="checkbox"/>	<input type="checkbox"/>
• Maintaining current, reliable, relevant and complete records at the chapter	<input type="checkbox"/>	<input type="checkbox"/>
• Maintaining the confidentiality of protected records	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring efficient and effective retrieval of records	<input type="checkbox"/>	<input type="checkbox"/>
• Preventing unauthorized removal of records	<input type="checkbox"/>	<input type="checkbox"/>
• Avoiding unnecessary duplication of records	<input type="checkbox"/>	<input type="checkbox"/>
• Segregating and defining the records management responsibilities	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring to ensure proper operation	<input type="checkbox"/>	<input type="checkbox"/>
<i>Records Management Components:</i>		
<b>At a MINIMUM, the Chapter <u>RECORD FILING/CLASSIFICATION METHODS</u> should address the following:</b>		
• Establishing a filing system based on activities (personnel files, vendor files, bank account files, meeting minutes, resolutions, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Defining the filing method (alphabetical, numerical, chronological, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Classifying records based on contents (protected, essential, important, useful, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing the retention period based on record classification	<input type="checkbox"/>	<input type="checkbox"/>
• Conducting periodic inventories of records	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>RECORD ACCESSIBILITY/RETRIEVAL</u> should address the following:</b>		
• Disclosing records to the public except those expressly restricted by law	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting requests for records	<input type="checkbox"/>	<input type="checkbox"/>
• Authorizing/denying duplication or access to records within specified timelines	<input type="checkbox"/>	<input type="checkbox"/>
• Providing notice of denial	<input type="checkbox"/>	<input type="checkbox"/>
• Responding to requestor's appeal to release records	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>RECORD BACKUP/STORAGE</u> should address the following:</b>		
• Defining the backup mechanisms (photocopy, microfiche, electronic, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Identifying type of records requiring backup	<input type="checkbox"/>	<input type="checkbox"/>
• Developing a backup schedule	<input type="checkbox"/>	<input type="checkbox"/>
• Safeguarding backup records	<input type="checkbox"/>	<input type="checkbox"/>
• Recovering lost/damaged records	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting lost/damaged records	<input type="checkbox"/>	<input type="checkbox"/>
• Providing adequate storage and protection of records	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring all records are stored on chapter premises	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>RECORD DISPOSAL</u> should address the following:</b>		
• Establishing record retention schedule	<input type="checkbox"/>	<input type="checkbox"/>
• Identifying records to dispose based on retention schedule	<input type="checkbox"/>	<input type="checkbox"/>
• Approving disposal of selected records	<input type="checkbox"/>	<input type="checkbox"/>
• Identifying the disposal method (shredding, burning, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Updating records inventory to reflect disposals	<input type="checkbox"/>	<input type="checkbox"/>

<b>PART V: PROPERTY MANAGEMENT POLICIES AND PROCEDURES</b>	<b>Policies and Procedures:</b>	
	<b>In Written Form?</b>	<b>Placed In Operation?</b>
<b>At a MINIMUM, the Chapter <u>PROPERTY MANAGEMENT SYSTEM</u> should address the following:</b>		
• Adhering to the Navajo Nation Ethics in Government Law	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing adequate asset records	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring legal ownership of property and equipment	<input type="checkbox"/>	<input type="checkbox"/>
• Delegating a property custodian	<input type="checkbox"/>	<input type="checkbox"/>
<i>Property Management Components:</i>		
<b>At a MINIMUM, the Chapter <u>PROPERTY ACQUISITION</u> should address the following:</b>		
• Defining the type of property that can be acquired	<input type="checkbox"/>	<input type="checkbox"/>
• Defining methods of acquisition (purchase, donation, transfer, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Complying with the Procurement Policies and Procedures in acquiring property	<input type="checkbox"/>	<input type="checkbox"/>
• Approving acquisition of property	<input type="checkbox"/>	<input type="checkbox"/>
• Recording the cost of purchased property	<input type="checkbox"/>	<input type="checkbox"/>
• Determining the fair market value of donated or transferred property	<input type="checkbox"/>	<input type="checkbox"/>
• Updating property records to reflect acquisition	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>PROPERTY INVENTORY</u> should address the following:</b>		
• Conducting periodic physical inventories of property and equipment	<input type="checkbox"/>	<input type="checkbox"/>
• Documenting the physical count on blank inventory forms with information on item location, description, ID number, condition, etc.	<input type="checkbox"/>	<input type="checkbox"/>
• Reconciling and adjusting property records to reflect the results of the physical inventory	<input type="checkbox"/>	<input type="checkbox"/>
• Investigating inventory discrepancies (lost, stolen, damaged, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Providing inventory records for insurance purposes	<input type="checkbox"/>	<input type="checkbox"/>
• Recording fixed assets to fixed asset ledgers (fiscal management system)	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>PROPERTY MAINTENANCE AND STORAGE</u> should address the following:</b>		
• Maintaining property on chapter premises unless temporarily relocated (rental, repairs, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Providing reasonable security to safeguard property	<input type="checkbox"/>	<input type="checkbox"/>
• Providing preventive maintenance (maintenance schedules, routine inspections, etc.)	<input type="checkbox"/>	<input type="checkbox"/>
• Identifying property items with identification tags	<input type="checkbox"/>	<input type="checkbox"/>
• Maintaining adequate insurance coverage	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting property theft, damage or misuse	<input type="checkbox"/>	<input type="checkbox"/>
• Recovering/replacing lost, stolen or damage property	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>PROPERTY RENTAL AND UTILIZATION</u> should address the following:</b>		
• Authorizing the rental or usage of chapter property	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing reasonable rental fees to cover maintenance costs	<input type="checkbox"/>	<input type="checkbox"/>
• Implementing equipment and facility usage forms	<input type="checkbox"/>	<input type="checkbox"/>
• Establishing property usage restrictions	<input type="checkbox"/>	<input type="checkbox"/>
• Ensuring adequate liability protection	<input type="checkbox"/>	<input type="checkbox"/>
• Inspecting rented property for damages	<input type="checkbox"/>	<input type="checkbox"/>
• Accounting for rental proceeds	<input type="checkbox"/>	<input type="checkbox"/>
<b>At a MINIMUM, the Chapter <u>PROPERTY DISPOSITION</u> should address the following:</b>		
• Defining the method of disposal (trade-in, sale, transfer, scrap, donation, etc)	<input type="checkbox"/>	<input type="checkbox"/>
• Approving disposal of property	<input type="checkbox"/>	<input type="checkbox"/>
• Updating property records to reflect disposal	<input type="checkbox"/>	<input type="checkbox"/>
• Determining the fair market value of property for sale, donation or transfer	<input type="checkbox"/>	<input type="checkbox"/>
• Accounting for proceeds from property sales	<input type="checkbox"/>	<input type="checkbox"/>
• Adjusting fixed asset ledgers to reflect disposals	<input type="checkbox"/>	<input type="checkbox"/>
• Reporting disposals to community	<input type="checkbox"/>	<input type="checkbox"/>