



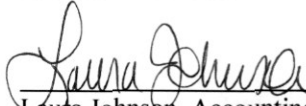
THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE-PRESIDENT

April 28, 2017

MEMORANDUM

TO: Programs/Departments/Divisions
NAVAJO NATION

FROM: 
Laura 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