



NNBEJE-1080-2025

**RESOLUTION OF THE
NAVAJO NATION BOARD OF EDUCATION**

Relating to Education; Approving the Reauthorization of the Kin Dah Lichi'i Olta, Inc. for the Operation of Education, Education-Related, and Residential Programs, Pursuant to Public Law 100-297, Beginning July 1, 2025 and Ending on June 30, 2028

WHEREAS:

1. The Department of Diné Education (hereinafter the "Department") is the administrative agency within the Navajo Nation with responsibility and authority for implementing and enforcing the educational laws of the Navajo Nation. 2 N.N.C. § 1801 (B); 10 N.N.C. § 107 (A). The Department is under the immediate direction of the Board. 10 N.N.C. § 107 (B).
2. The Navajo Nation Board of Education (hereinafter the "Board") is the education agent in the Executive Branch for the purposes of overseeing the operation of all schools serving the Navajo Nation. 10 N.N.C. § 106 (A). The Board carries out its duties and responsibilities through the Department of Diné Education. 10 N.N.C. § 106 (G)(3). In addition, "the Board [has the] general power to monitor the activities of all Bureau of Indian Affairs funded schools and local community school boards serving the Navajo Nation..." 10 N.N.C. § 106 (G)(1).
3. On May 16, 2012, the Health, Education and Human Services Committee of the Navajo Nation Council enacted **HEHSCMY-012-12** and the "Administrative Rules and Regulations," that delegated the Navajo Nation Board of Education with the authority to approve P.L. 100-297 and P.L. 93-638 contract reauthorizations. **HEHSCMY-012-12** sets forth the parameters and conditions for reauthorization of schools.
4. In accord with **HEHSCMY-012-12**, the Board reviews and recommends the reauthorization of Public Law 93-638 Indian Self-Determination and Education Assistance Act contract and Public Law 100-297 grant schools and residential programs under the Tribally Controlled Schools Act for the operation of education and education-related programs and/or residential programs in accord with the contract application for a certain number of years and bases and formulates its recommendations upon the testimony, reports, and supporting information provided by the **Kin Dah Lichi'i Olta, Inc.**, and the monitoring reports and recommendations provided by the Department of Diné Education. The Navajo Nation Board of Education also conditions its sanction, approval and authorization upon

DEPARTMENT OF DINÉ EDUCATION

Post Office Box 670 · Window Rock, Arizona, 86515 · Phone (928)871-7475

NAVAJO NATION BOARD OF EDUCATION

Nadine M. Chatto, **President** · Freda Nellis, **Vice President** · Andrea K. Thomas, **Secretary**

Members: Dr. Henry Fowler · Joan A. Gray · Emerson John
Spencer W. Willie · Sharon A Toadecheenie · Dr. Pauletta White
Claudia Edgewater-Russell, **(A) Superintendent of Schools**

the standard conditions (Attached hereto as “**EXHIBIT B**”) which the Navajo Nation places upon Navajo Nation tribal organizations which are authorized to operate BIE-funded education and education-related programs, and/or residential programs.

5. The Board finds that the **Kin Dah Lichi’i Olta, Inc.** has submitted a timely and complete reauthorization application that complies with the requirements of the requirements of the Grant/Contract Conversion/Maintenance Handbook (Resolution ECF-12-01), Clarifying Instructions to Grant Application Content Provisions of the Grant/Contract Conversion/Maintenance Handbook (Resolution HEHSCMA-02-21), and Delegation of Authority (Resolution HEHSCMY-012-12.) **Kin Dah Lichi’i Olta, Inc.’s** application is attached hereto as “**EXHIBIT A.**”
6. According to audit reports and testimony provided by the Office of Diné Accountability & Compliance (“ODAC”) attached hereto as “**EXHIBIT A-1,**” the Board finds that the **Kin Dah Lichi’i Olta, Inc.** is compliant with the financial and audit requirements contained in **HEHSCMY-012-12,** warranting “(t)wo years of reauthorization.” The **Kin Dah Lichi’i Olta, Inc.’s** 2024 audit was “Unmodified” and contained no material weakness(es) in the financial statements and federal awards section. The **Kin Dah Lichi’i Olta, Inc.’s** 2023 audit was “Unmodified and contained no material weakness(es) in the financial statements and federal awards section.
7. The **Kin Dah Lichi’i Olta, Inc.’s** academic progress report is attached hereto as “**EXHIBIT A-2.**”
8. The Board finds that the **Kin Dah Lichi’i Olta, Inc.** has complied with the Navajo language and culture instructional requirements, incorporation of the Diné Content Standards, and addressed other findings as reported by the Office of Standards, Curriculum, and Assessment Development (“OSCAD”), attached hereto as “**EXHIBIT A-3.**”
9. According to reports provided by the Cognia, the **Kin Dah Lichi’i Olta, Inc.** is rated as “Accredited,” which is attached hereto as “**EXHIBIT A-4.**”

NOW THEREFORE BE IT RESOLVED THAT:

1. The Navajo Nation Board of Education approves the reauthorization of the grant of the **Kin Dah Lichi’i Olta, Inc.** to operate education, education-related, and residential programs, covering the period from July 1, 2025 to June 30, 2028.
2. The **Kin Dah Lichi’i Olta, Inc.** shall continue to enhance the learning of Diné Language and Culture, develop and implement a strong Diné Language/Culture program for the students, including updating the school’s Diné language and culture curriculum and incorporation of the Navajo Nation’s Five (5) Content Standards (Diné Language, Culture, Government, History, and Character), and provide Diné language and culture assessment data.
3. The Navajo Nation Board of Education hereby conditions its sanction, approval, and reauthorization upon the standard conditions, attached hereto as “**EXHIBIT B,**” which the Navajo Nation places

upon Navajo Nation tribal organizations which are authorized to operate BIA-funded education and education-related programs.

4. To the extent permitted by Navajo Nation law, the Navajo Nation further conditions approval of this reauthorization application based on the school's compliance with addition conditions, attached hereto as "EXHIBIT C."
5. The Navajo Nation Board of Education hereby recommends and empowers the Superintendent of Schools to take any actions deemed necessary and proper to carry out the purposes of this resolution and directive.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Board of Education of the Navajo Nation at a duly called meeting at Window Rock, Arizona (Navajo Nation) at which a quorum was present, motioned by Freda Nells and seconded by Sharon A. Toadecheenie and that the same was passed by a vote of 8 in favor; 0 opposed; 0 abstained, this 4th day of June 2025.



Nadine Chatto, President
Navajo Nation Board of Education



by Health, Education, and Human Services Committee on March 3, 2021 (Resolution HESGMA-02-21)

Grant Application Content

A. Name, address and phone number of the school board submitting the application.

Kin Dah Lich'I Olta, Inc..
P.O. Box 800
Ganado, Arizona 86505

Telephone Number: (928) 755 - 3439 Fax: (928) 755 - 3448
Website: www.kindahlichii.org

Contact persons:

Charlotte M. Davis
P.O. Box 797
Window Rock, Az 86515
Chardavid1953@icloud.com
(928) 587 – 1526

Christine Wallace
P.O. Box 1187
St. Michael, Az 86511
christinewallace01@yahoo.com
(928) 797 – 4372

Steve Kee
P.O. Box 774
Ganado, Az 86505
KeeSteve82@gmail.com
(928) 797 – 4372

Linda J. Youvella
P.O. Box 1261
Window Rock, Az 86515
Layne414@yahoo.com
(928) 286 – 7158

B. Resolutions from the local school board and the chapter(s) within the schools' authorized boundaries supporting the school board application.

The application package includes:

Resolution of the Kin Dah Lich'I Olta, Inc.; passed at a duly called meeting on April 7, 2025, requesting the Board of Education of the Navajo Nation to support and reauthorize Kin Dah Lich'I Olta, Inc. to continue operating under the Provisions of Public Law 100-297 and provide K-6th grade educational programs.

Supporting Resolutions are from:

1. Ganado Chapter, passed on February 25, 2025.
2. Kin Dah Lichii Chapter, passed on February 16, 2025
3. Cornfields Chapter, passed on March 9, 2025.

C. Narrative explanation of the school board's prior experience and knowledge in operating the school.

The application does include four (4) of the school board members' narratives outlining their experiences and educational backgrounds. On an ongoing basis, the board members attend conferences, workshops, and training to remain abreast of current school operation and board knowledge to meet the needs of the school and personal interest.

D. Information on the geographic and demographic factors in the affected areas.

The application package includes the geographic and demographic factors, as they comply with Navajo Nation Policies and Procedures for Waiver of School Attendance Boundaries for Navajo Nation Bureau of Indian Affairs-Funded Schools Commencing in School Year 2000 (Resolution # ECN-112-00).

E. A narrative description identifying each of the programs to be offered by the school board and a description of an implementation plan for each program.

Included in the packet, Kin Dah Lich'I Olta, Inc.'s Educational Program Summaries that include:

- ADMINISTRATION
- ISEP
- TITLE II
- PERCEPTUAL DATA
- FACE
- SPORTS
- SPECIAL EDUCATION PROGRAM
- COUNSELING
- DINE LANGUAGE & CULTURE
- ACADEMIC PROGRAM INSTRUCTIONS
- TRANSPORTATION
- FACILITY MAINTENANCE
- FACILITY OPERATIONS
- FOOD SERVICE
- BUSINESS OFFICE
- MENTAL HEALTH CLASSES
- SCIENCE FAIR
- GATE PROGRAM
- STUDENT COUNCIL
- FIELD TRIPS
- INCENTIVES
- ASSEMBLIES
- AFTER SCHOOL TUTORING
- CAREER DAY
- SPORT BANQUET
- CULTURAL NIGHT
- PARENT/TEACHER CONFERENCE
- AWARD ASSEMBLIES
- MATH/LITERACY NIGHTS
- DRUMS OF WINTER
- DRUMS OF SPRING
- DRUMS OF SUMMER
- DR. SEUSS NIGHT
- BOOK FAIR
- FALL/HARVEST CARNIVAL
- DONUTS WITH MOM
- MUFFINS WITH DAD
- CHRISTMAS PROGRAM
- THANKSGIVING PROGRAM
- COLLEGE AND CAREER READINESS STANDARDS
- TIERED BEHAVIORAL SUPPORT
- PRE-SCHOOL TRANSITION
- PROFESSIONAL DEVELOPMENT
- INTENSIVE ACCELERATED ACADEMIC
- TECHNOLOGY SUPPORT ACTIVITIES
- FLEXIBLE GROUPING (STUDENT NEEDS)
- TRANSITION ACTIVITIES
- INTENSIVE ACADEMIC SUPPORT
- SYSTEMIC SUPPORT

- F. If not adopted, an affirmative statement that the Navajo Nation North Central Association (NN/NCA) Academic Standards will be adopted and that NN/NCA Certification will be acquired within one year.**

The application package includes a copy of their certificate, certifying that Kin Dah Lich'I Olta, Inc.'s, have met the criteria for educational quality established by the former AdvancED Accreditation Commission on Accreditation now known as "COGNIA Navajo Nation" and School Improvement, the Northwest Accreditation Commission, and the SACS Commission on Accreditation and School Improvement – valid through June 30, 2030.

- G. Statement certified by the school board if applicable, that the Residential Standards will be in conformance with 25 CFR Part 36 Subpart H. School boards shall report to OIEP with respect to instances of non-compliance with space and privacy requirements due to inadequate facilities.**

Kin Dah Lichi'i Olta, Inc. is a non-residential educational institution and does not maintain or administer a residential component as part of its programmatic offerings.

- H. A specific point by point description of how the school board will handle the Requirements of:**

- 1) Accounting and Management of equipment of the school and future equipment acquisitions.**

The accounting and management of equipment of the school and future equipment acquisitions are addressed in the Kin Dah Lichi'i Olta, Inc.'s Financial Policies and Procedures Manual; Article III & IV, Procurement and Accounting Procedures – Assets, Inventory, and Property Control, Sections 3.01 – 4.04, pages 13 -19; Governing Board Revision Approved on April 7, 2025.

- 2) A bookkeeping and accounting procedure system.**

The bookkeeping and accounting procedure system are addressed in the Kin Dah Lichi'i Olta, Inc.'s addressed in the Kin Dah Lichi'i Olta, Inc.'s Financial Policies and Procedures Manual; Article I – Introduction, Sections 1.01; Guidelines, A-E; Governing Board Revision Approved on April 7, 2025.

- 3) Recruitment and retention of adequately trained personnel.**

The recruitment and retention of adequately trained personnel are addressed in the Kin Dah Lichi'i Olta, Inc.'s Retention Plan, that was revised and evaluated as determined by the LEA's human resources, in collaboration with the recruitment and retention committee.

4) Personnel policies and procedures.

Included in the application package is the Kin Dah Lichi'i Olta, Inc.'s Article and Bylaws and Policies and Procedures Manual; Governing Board Revision Approved on April 7, 2025.

5) Financial policies and procedures.

Included in the application package is the Kin Dah Lichi'i Olta, Inc.'s Article and Bylaws and Financial Policies and Procedures Manual; Governing Board; Revised and Approved on April 7, 2025.

6) Risk management programs (Insurance, including but not limited to, general liabilities, property protection, fire, vehicles, etc.).

The application included the Kin Dah Lichi'i Olta, Inc. contracts with The Steadfast Insurance Company with Arrowhead, General Insurance, Inc. Policy NO: CPO1418705-04

7) Consolidated school reform plans (1114).

Included in the application package is the Kin Dah Lichi'i Olta, Inc.'s BIE Plan4Learning that includes Comprehensive Support and Improvement Plans including Needs Assessment, SMART goals, Professional Development Plan, and the School Wide Budget.

8) Reporting Requirements (Single Agency Audit Act of 1984 as amended).

The Reporting Requirements (Single Agency Audit Act of 1984 as amended) are addressed in the Kin Dah Lichi'i Olta, Inc.'s Financial Policies and Procedures Manual; Sections 1.01; Guidelines, E – Audit; Governing Board Revision Approved on April 7, 2025.

9) Implementation and enforcement of the Navajo Nation Ethics in Government Law (2 N.N.C. §6).

The Implementation and enforcement of the Navajo Nation Ethics in Government Law (2 N.N.C. 6) is addressed in the Kin Dah Lichi'i Olta, Inc.'s School Board Bylaws; Board Approved on April 7, 2025.

I. Documentation of Incorporation with the Navajo Nation Corporation Commission.

The application package includes the Initial Certification of Corporation Certificate dated April 30, 1998, Kin Dah Lich'I Olta, Inc. (File #100394); two (2) current Certificate of Good Standing from the Navajo Nation Business Regulatory Department

were issued and authorized to transact business within the Navajo Nation on December 9, 2024, and March 9, 2023.

- J. A Scope of Work that addresses program implementation and compliance to be utilized as a foundation by an independent auditing firm that will be retained to conduct an annual audit which meets the requirements of the Single Agency Audit Act of 1984 as amended in 1996.**

The application package includes a scope of work and Audited Financial Statements for the years ended:

- June 30, 2024, with Donham & Associates, CPA, LLC.
- June 30, 2023, with Donham & Associates, CPA, LLC.
- June 30, 2022, with McCabe, CPA Group

- K. Assurances that all employees will receive a background investigation and that the employees will meet the minimum standards for character and suitability required in 25 CFR Part 63.11. School board members, in compliance with Navajo Law (including Navajo Election Law) and Federal laws, will also receive criminal background investigations. The criminal background check will include federal, state, and tribal convictions or Nolo Contendere pleas on child related convictions. No individuals convicted of any child related crimes may serve on the school board.**

The application package does include the required signed certifications from one (1) of four (4) school board members, as they will not be in compliance.

- L. Certification from each school board member that they have read and understand 25 USC 450d-Criminal Activities Involving Grants, Contracts, etc.; Penalties.**

The application package does include the required signed certifications from one (1) of four (4) school board members, as they will not be in compliance.

- M. Certification from each school board member that they understand that all funds received must be deposited into accounts that are insured by an agency or instrumentality of the United States.**

The application package does include the required signed certifications from one (1) of four (4) school board members, as they will not be in compliance.

- N. Certification from each school board member, the school chief administrative officer, and the fiscal & personnel manager that they have read and understand the Provisions of OMB Circular, A-87 particularly those sections that pertain to allowable and unallowable cost.**

The application package does include the required signed certifications from one (1) of four (4) school board members; the Principal, Business Manager, and Personnel Manager, as they will be in compliance.

- O. Certification from each school board member that they have read and understand the “Indian Child Protection and Family Violence Prevention Act of 1990” requiring child abuse reporting procedures plan and background investigation requirement procedures.**

The application package does include the required signed certifications from one (1) of four (4) school board members, as they will not be in compliance.

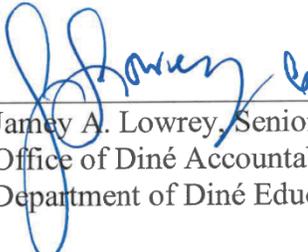
- P. Signed copy of a School Board Code of Ethics from each school board member.**

The application package does include the required signed certifications from one (1) of four (4) school board members, as they will not be in compliance.

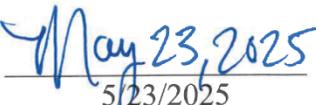
- Q. Certification from each school board member that they have received training in the contents of these requirements.**

The application package does include the required signed certifications from one (1) of four (4) school board members, as they will not be in compliance.

Reviewed by:



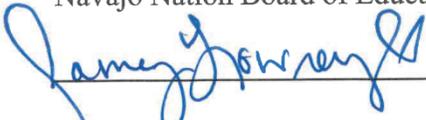
Jamey A. Lowrey, Senior Education Specialist
Office of Diné Accountability and Compliance
Department of Diné Education



5/23/2025



MEMORANDUM

TO : Navajo Nation Board of Education
FROM: 
Jamey Alyce Lowrey, Senior Education Specialist
Office of Diné Accountability & Compliance
Date : May 15, 2025
SUBJECT : Reauthorization Audit Report – Kin Dah Lichi’I Olta, Inc.

Kin Dah Lichi’I Olta, Inc.’s application meets the requirements of the Grant/Contract Conversion/Maintenance Handbook (Resolution ECF-12-01) and Clarifying Instructions to Grant Application Content Provisions of the Grant/Contract Conversion/Maintenance Handbook (Resolution HEHSCMA-02-21).

Kin Dah Lichi’I Olta, Inc. is compliant with the financial and audit requirements contained in HEHSCMY-012-12, warranting *“Two-year reauthorization shall be granted where schools and/or residential programs do not material weakness in their current financial audit report...”* Accordingly, Kin Dah Lichi’I Olta, Inc. **may be granted an additional year** of reauthorization contingent upon *“the school’s academic performance, as evidenced by current academic assessment achievements.”*

Kin Dah Lichi’I Olta, Inc.’s Audit Ending 2024, Financial Statements, is reported as Unmodified with no material weakness(es) and no significant deficiencies identified. Federal Awards is reported as Unmodified with no material weakness(es) and no significant deficiencies reported.

Kin Dah Lichi’I Olta, Inc.’s Audit Ending 2023, Financial Statements, is reported as Unmodified with no material weakness(es) and no significant deficiencies identified. Federal Awards is reported as Unmodified with no material weakness(es) and no significant deficiencies reported.

Kin Dah Lichi’I Olta, Inc.’s Audit Ending 2022, Financial Statements, is reported as Unmodified with no material weakness(es) and no significant deficiencies identified. Federal Awards is reported as Unmodified with no material weakness(es) and no significant deficiencies reported.

A copy of the school’s “Summary of Auditor’s Results” for Audit Ending 2024 is attached.

If you have any questions or concerns, please do not hesitate to contact me at (505) 726-3016 or jameylowrey@nndode.org. Thank you.

2024 AUDIT

KIN DAH LICHÍÍ ÓLTA', INC.

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2024



INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Kin Dah Lichí’í Ólta’, Inc.
Ganado, AZ 86505

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Kin Dah Lichí’í Ólta’, Inc. (the “School”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School’s major federal programs for the year ended June 30, 2024. The School’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School’s federal programs.

**KIN DAH LICHÍÍ ÓLTA', INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

A. Summary of Audit Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered to be material weaknesses? No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
15.042	Indian School Equalization Program
15.046	Administrative Cost Grants for Indian Schools

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes

**KIN DAH LICHÍÍ ÓLTA', INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None Noted

C. FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Noted

**KIN DAH LICHÍÍ ÓLTA', INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

NONE

2023 AUDIT

KIN DAH LICHÍÍ ÓLTA', INC.
FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2023



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Kin Dah Lichí’í Ólta’, Inc.
Ganado, AZ 86505

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Kin Dah Lichí’í Ólta’, Inc. (the “School”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School’s major federal programs for the year ended June 30, 2023. The School’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School’s federal programs.

KIN DAH LICHÍÍ ÓLTA', INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

A. Summary of Audit Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
15.042	Indian School Equalization Program
15.046	Administrative Cost Grants for Indian Schools
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

**KIN DAH LICHÍÍ ÓLTA', INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

B. FINDINGS – FINANCIAL STATEMENT AUDIT

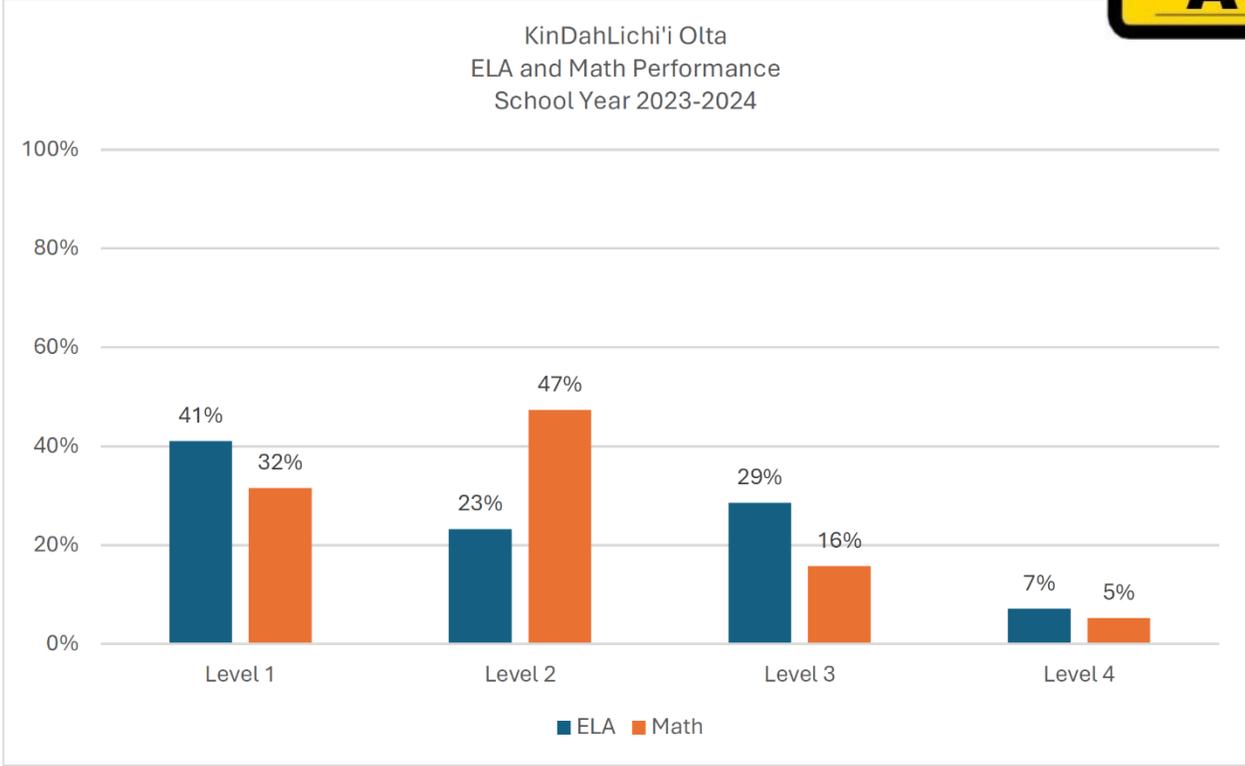
None Noted

C. FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Noted

**KIN DAH LICHÍÍ ÓLTA', INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

NONE

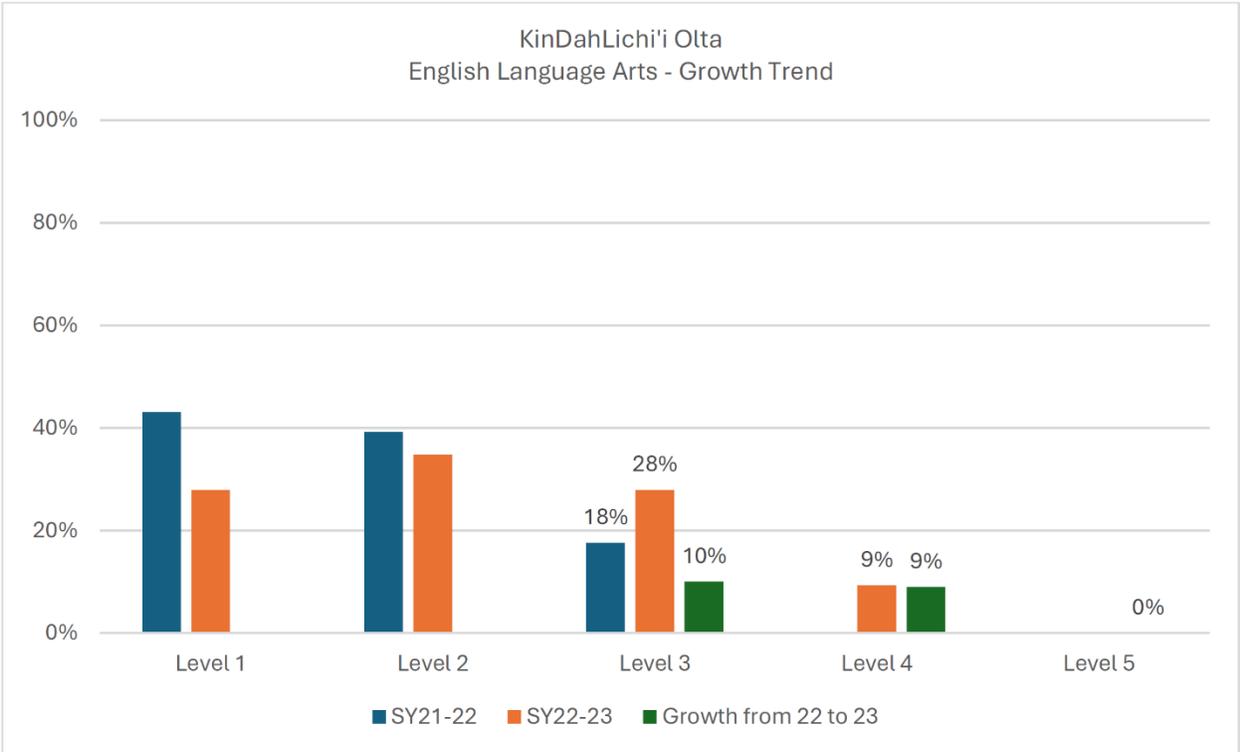
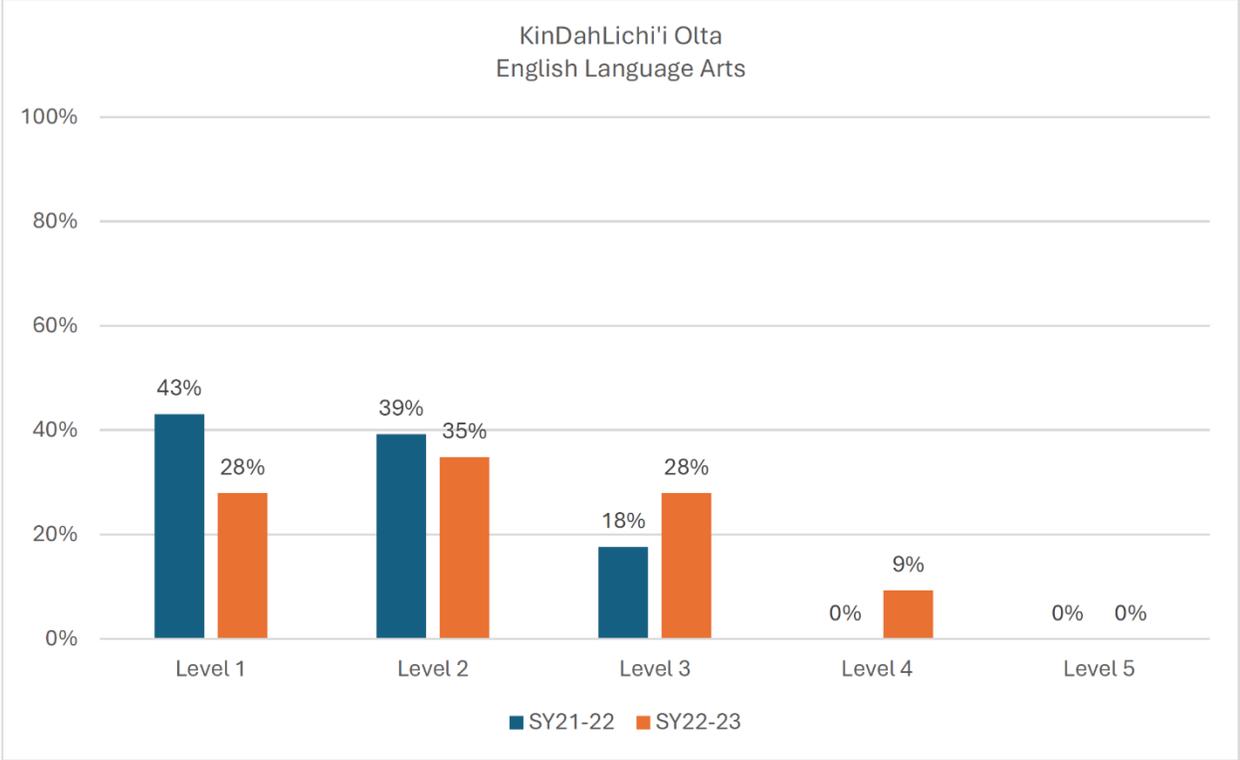


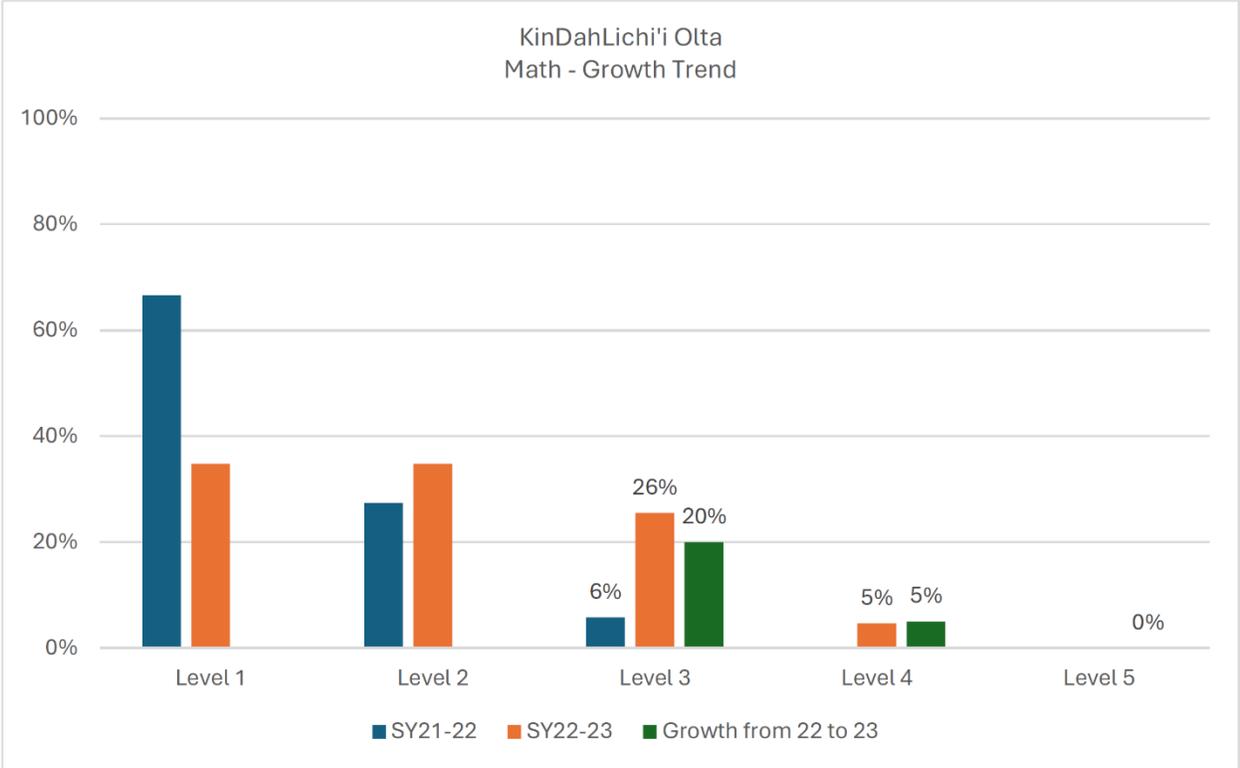
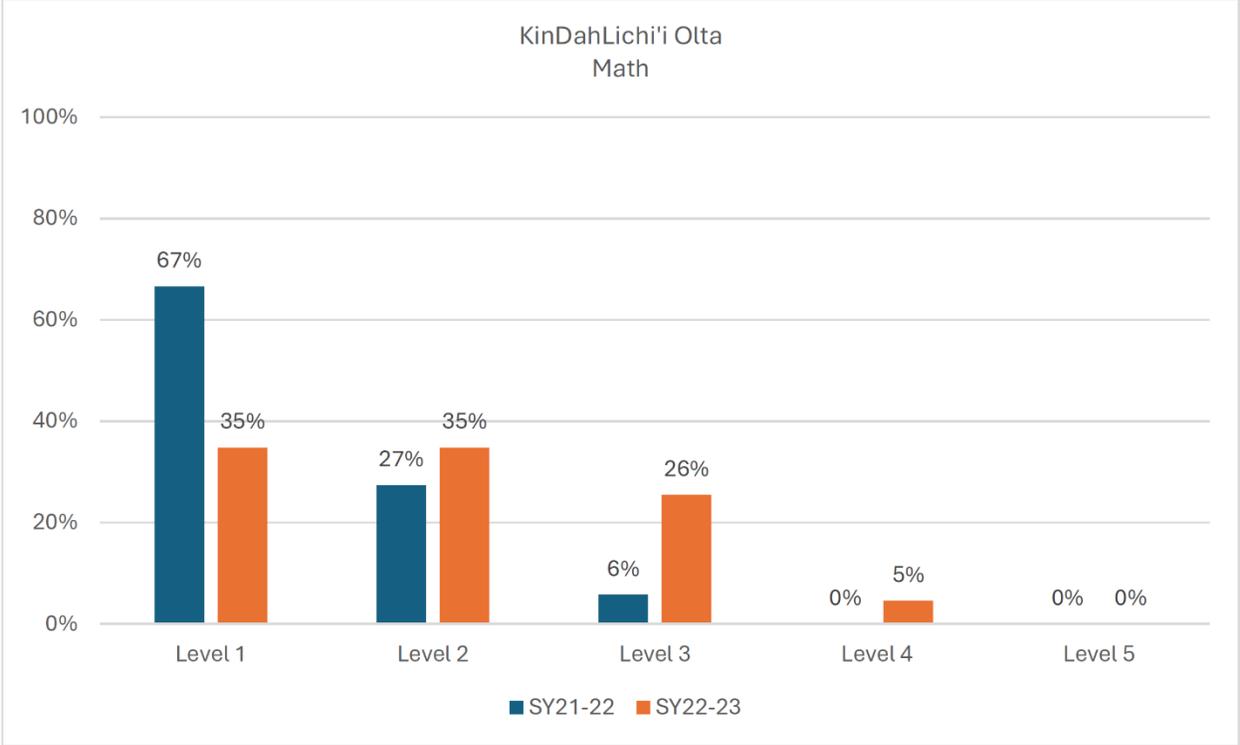
Performance Level Indicators

- Level 1: Did Not Yet Meet Expectations
- Level 2: Partially Met Expectations
- Level 3: Met Expectations
- Level 4: Exceeded Expectations

Number of Students Tested

School Year	ELA	Math
SY23-24	56	38





Performance Level Indicators

Level 1: Did not yet meet expectations

Level 2: Partially met expectations

Level 3: Approached expectations

Level 4: Met expectations

Level 5: Exceeded expectations

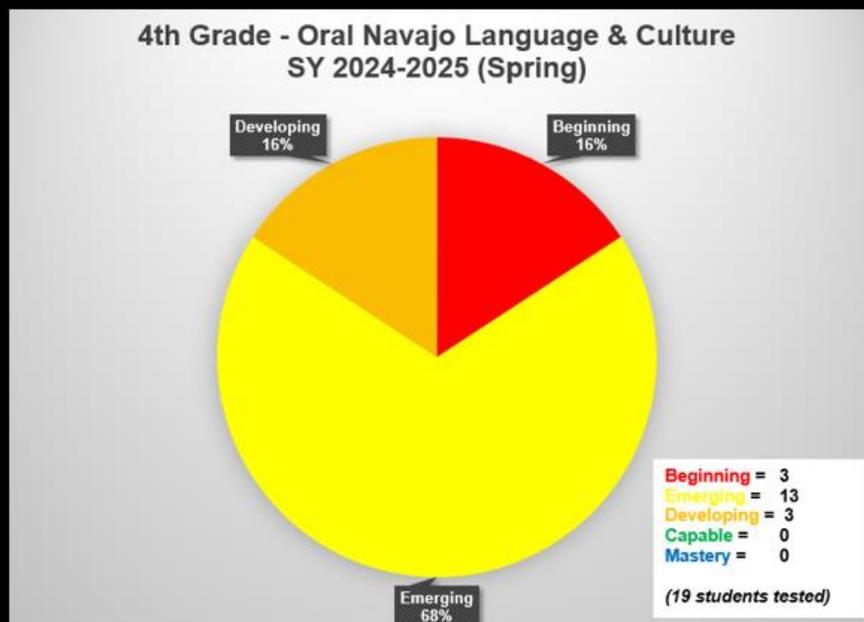
Number of Students Tested

School Year	ELA	Math
SY21-22	51	51
SY22-23	43	43

Navajo Department of Dine I

- KDLO currently has a Certified Dine Language Teacher.
- The academic master schedule allows for 45 minutes of Navajo Language & Culture instruction, grades Kindergarten to Sixth.
- The five content standards are within the curriculum for Navajo Language and Culture for Kindergarten to Third and Fourth to Sixth. The content standards:
 - a. Dine Character Building Standards
 - b. Oral Dine Language Standards
 - c. Dine Culture Standards
 - d. Dine History Standards
 - e. Dine Government Standards
- Title VII Grant/Budget that supports Navajo Culture activities, professional development with Office of Dine Language Assessment.
- Dine Standards are curriculum aligned.
- Both Mission and Vision make reference to our culture and language.
- The teacher will continue to monitor and review lesson plans concerning their instruction within the classroom.
- All educators share the responsibility for promoting the success of Navajo Language Learners.
- Integrated instruction with ordered curriculum materials.

NAVAJO LANGUAGE AND CULTURE- OFFICE OF STANDARDS CURRICULUM AND ASSESSMENT DEVELOPMENT



ACCREDITATION – COGNIA NAVAJO NAT

EXHIBIT

A-4



SCHOOL	ACCREDITATION STATUS	EXPIRATION DATE OF ACCREDITATION	NOTES:
Kin Dah Lichi'i' Olta	Accredited	30-Jun-30	-School will continue to attend all required training

**CONDITIONS ON SANCTIONS
OF TRIBAL ORGANIZATIONS TO OPERATE
BIA-FUNDED EDUCATION AND EDUCATION-RELATED PROGRAMS**

The Navajo Nation hereby places the following conditions on its sanction of the **Kin Dah Lichi'i Olta, Inc. (School)** to enter into a grant with the Bureau of Indian Affairs for the educational programs specified herein.

- a) The Superintendent of Schools shall appoint one (1) staff person from the Department of Diné Education to provide guidance and assistance to the **Kin Dah Lichi'i Olta, Inc.**, in the preparation of the required documents for future reauthorization, compliance with federal and Navajo Nation laws, and, upon request, to assist with any negotiations of the terms and conditions of the proposed grant with the Bureau of Indian Affairs; and,
- b) The Department of Diné Education shall ensure compliance by the **Kin Dah Lichi'i Olta, Inc.** through monitoring and enforcement of the following mandatory provisions:
 - I) The **Kin Dah Lichi'i Olta, Inc.** shall, in the operation of the above noted programs, meet the academic standards established by the Navajo North Central Association, or such other minimum academic standards which may be established by the Navajo Nation Board of Education, and the BIA national dormitory criteria, if applicable; and,
 - II) The **Kin Dah Lichi'i Olta, Inc.** shall have conducted an annual audit, which meets the requirements of the federal Single Audit Act, and which shall be submitted on an annual basis to the Navajo Nation Department of Diné Education for verification and monitoring; and,
 - III) The **Kin Dah Lichi'i Olta, Inc.** shall respond to all audit findings and observations within ninety (90) days, including the development of a corrective action plan providing for the timely correction and/or resolution of all audit findings and observations, and shall provide a copy of its responses to the Department of Diné Education; and,
 - IV) The **Kin Dah Lichi'i Olta, Inc.** shall respond to any directives of the Navajo Nation Board of Education and/or Health, Education, and Human Services Committee related to this reauthorization within ninety (90) days, unless otherwise stated in the directive itself, and shall provide copies of its responses to the Department of Diné Education; and,
 - V) In the event there is a proposed amendment to the grant that adds a program or deletes a program authorized by this resolution, the **Kin Dah Lichi'i Olta, Inc.** shall request authorization from the Navajo Nation Board of Education, submitted through the Department of Diné Education.

- c) The **Kin Dah Lichi'i Olta, Inc.** shall provide 2 copies of all grant-related documents as required by the *Grant/Contract Conversion and Maintenance Handbook* to the Navajo Nation Superintendent of Schools, Department of Diné Education, P.O. Box 670, Window Rock, Arizona 86515 by March 31st of the year in which its presentation to the Navajo Nation Board of Education for reauthorization is scheduled; and,
- d) The **Kin Dah Lichi'i Olta, Inc.** shall present its proposal for reauthorization of the grant to the Navajo Nation Board of Education, which shall have the authority to approve the grant proposal, require the addition and/or deletion of terms and conditions, or decline approval of the grant; and,
- e) The **Kin Dah Lichi'i Olta, Inc.** shall comply with all Navajo Nation laws, including, but not limited to 10 N.N.C. §1 et seq., and 11 N.N.C. §1 et seq., as well as applicable rules established by the Health, Education, and Human Services Committee of the Navajo Nation Council; and,
- f) The **Kin Dah Lichi'i Olta, Inc.** shall permit representatives of the Department of Diné Education, the Navajo Nation Office of the Auditor General, and the Navajo Nation Ethics and Rules Office to conduct monitoring visits and/or have access to all grant records upon request; and,
- g) The **Kin Dah Lichi'i Olta, Inc.** shall provide to the Navajo Nation Superintendent of Schools a written annual report regarding all activities conducted under the grant with the Bureau of Indian Affairs for the preceding school year. This report shall be submitted no later than September 30th of each year. In addition, the **Kin Dah Lichi'i Olta, Inc.** shall include within the report brief descriptions of any substantial administrative, financial, and programmatic problems encountered in its operations; and,
- h) No portion of any grant funds or interest generated from funds received by the **Kin Dah Lichi'i Olta, Inc.** from the Bureau of Indian Education, or

any Navajo Nation general funds received directly or indirectly by the **Kin Dah Lichi'i Olta, Inc.** shall be used to fund litigation or administrative proceedings against the Navajo Nation, its officials, employees or entities; and,
- i) No portion of any grant funds or interest generated from funds received by the **Kin Dah Lichi'i Olta, Inc.** from the Bureau of Indian Affairs, or any Navajo Nation general funds received directly or indirectly by the **Kin Dah Lichi'i Olta, Inc.** shall be used for the purpose of providing insurance coverage for members of the school board. Provided, that a board member may participate in the **Kin Dah Lichi'i Olta, Inc.'s** insurance plan, if the school board agrees, and if the board member covers the entire amount of the insurance premiums from his or her personal funds; and,

- j) The **Kin Dah Lichi'i Olta, Inc.** shall, subject to the requirements of the federal Family Educational Rights and Privacy Act (FERPA) and other applicable federal and Navajo Nation laws, provide all requested educational records and personal information collected from students to the Navajo Nation, Department of Diné Education's Navajo Education Information System (NEIS); and,
- k) The Navajo Nation further conditions its sanction upon the agreement by the **Kin Dah Lichi'i Olta, Inc.** that the Navajo Nation through its Board of Education and Department of Diné Education retains the legal authority to monitor the operations and management of the **Kin Dah Lichi'i Olta, Inc.** to enforce Navajo Nation laws, to oversee the performance of the grant hereby approved, and to require that the **Kin Dah Lichi'i Olta, Inc.** make appropriate changes to the operation and management of the **Kin Dah Lichi'i Olta, Inc.** In the event that such changes involve revisions to the scope of the authorization of the **Kin Dah Lichi'i Olta, Inc.**, the Navajo Nation Board of Education, through the Department of Diné Education, shall review the issues involved and approve any revisions to the scope of the authorization; and,
- l) The sanction and authorization provided to the **Kin Dah Lichi'i Olta, Inc.** is strictly limited to that authority granted to operate certain specified education and education-related programs referred to in this resolution.



**ADDITIONAL CONDITIONS ON SANCTIONS
OF THE NAVAJO NATION BOARD OF EDUCATION**

The Navajo Nation Board of Education hereby places the following conditions on the **Kin Dah Lichi'i Olta, Inc.** in addition to the standard conditions and sanctions specified in "EXHIBIT B."

The **Kin Dah Lichi'i Olta, Inc.** shall:

1. Future Request for Proposals (RFP's) for Annual Audits shall include auditing of school board stipends and travel, and full compliance with the Navajo Nation Uniform Stipend and Travel Policy (ECD-35-10). The school shall also comply with the budgetary limits and Weighted Student Unit (WSU) limits that are required pursuant to ECD-35-10.
2. Submit SF-425 Quarterly Finance Reports to Bureau of Indian Education (BIE) and the Department of Diné Education (Office of Diné Accountability and Compliance).
3. Collaborate with the Office of Standards, Curriculum, & Assessment Development (OSCAD) to enhance the learning of Diné Language and Culture, develop and implement a strong Diné Language/Culture program for the students, including incorporation of the Navajo Nation's Five (5) Content Standards (Diné Language, Culture, Government, History, and Character) aligned to the Common Core State Standards (CCSS) into the school's curriculum. The school shall also participate in professional development and cluster training sessions provided by the Office of Standards, Curriculum, & Assessment Development (OSCAD). The school shall provide evidence/documentation that it is complying with this requirement.
4. Provide one (1) hour of daily instruction in Diné language and culture. The school shall provide evidence/documentation that it is complying with this requirement.
5. Administer the: 1) Oral Navajo Language & Culture-Test-Standardized Based Assessment (ONLC-T-SBA) (new standardized based assessment on Dine Content Standards); and 2) Diné Language Proficiency Assessment (DLPA). The school shall submit data to the Department of Diné Education, Office of Educational Research and Statistics (OERS) and Office of Standards, Curriculum, & Assessment Development (OSCAD). The school shall also administer and submit data for other assessments that are developed by the Office of Standards, Curriculum, & Assessment Development (OSCAD). The school shall provide evidence/documentation that it is complying with this requirement.
6. Provide all requested educational records and data collected from students to the Navajo Nation, Department of Diné Education Office of Educational Research & Statistics (OERS).
7. Continue to follow all Navajo Nation, State and Federal Laws, Policies and Guidelines in operating the school.