



NNBEJE-1083-2025

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

Relating to Education; Approving the Reauthorization of the Ch'ooshgai Community School, 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, 2026

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 **Ch'ooshgai Community School, Inc.**, and the monitoring reports and recommendations provided by the Department of Diné Education.

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 Nells, **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**

5. The Board finds that the **Ch’ooshgai Community School, 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). **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, Inc.** is non-compliant with the financial and audit requirements contained in **HEHSCMY-012-12,** warranting **“(o)ne year or less reauthorization.”** The **Ch’ooshgai Community School, Inc.’s** 2024 audit was **“Unmodified”** and contained material weaknesses in the financial statements and federal awards sections. The **Ch’ooshgai Community School, Inc.’s** 2023 audit was **“Unmodified”** and contained material weaknesses in the financial statements and federal awards sections. A schedule of findings is attached.\
7. The **Ch’ooshgai Community School, Inc.** has also retained the same auditor (BDR Richards CPA) for 3 consecutive years and needs to solicit different auditors. *“The Navajo Nation permits existing grant/contract schools to retain their auditing firm for no more than three (3) consecutive years and must select a different auditing firm thereafter”*. HEHSCMA-02-21, Exhibit A, ¶J.
8. The **Ch’ooshgai Community School, Inc.’s** academic progress report is provided and attached hereto as **“EXHIBIT A-2,”** in addition to other documents provided by the Office of Education Research & Statistics (“OERS”) and Office of Diné School Improvement (“ODSI”).
9. The Board finds that the **Ch’ooshgai Community School, Inc.** has made an effort (“Proficient/Apprentice rating) to comply 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.”**
10. According to reports provided by the NCA/AdvancED, the **Ch’ooshgai Community School, Inc.’s** was rated as **“Accredited,”** 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 **Ch’ooshgai Community School, Inc.** to operate education, education-related, and residential programs, beginning July 1, 2025 and ending on June 30, 2026.
2. The **Ch’ooshgai Community School, Inc.** shall solicit different auditors because the school has retained the same auditor (BDR Richards CPA) for three (3) consecutive years to comply with HEHSCMA-02-21, Exhibit A, ¶J.

3. The **Ch'ooshgai Community School, 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 provision of Diné language assessment data.
4. The Navajo Nation Board of Education hereby conditions its sanctions, 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.
5. 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 additional conditions, attached hereto as **"EXHIBIT C."**
6. 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 Spencer W. Willie and seconded by Andrea Thomas 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



led by Health, Education, and Human Services Committee on March 3, 2021 (Resolution HHS/SCMA-02-21)

Grant Application Content

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

Ch'ooshgai Community School, Inc.
P.O. Box 321
Tohatchi, New Mexico 87325

Telephone Number: (505) 733 -2700 Fax: (505) 733-2703

Contact persons:

Willis Nez, Member
P.O. Box 2646
Gallup, NM 87305
willisnez@yahoo.com
(505) 879 - 8789

Benjanita Bates, Member
P.O. Box 585
Tohatchi, NM 87325
Bk_bates@yahoo.com
(505) 879-5341

Treva Roanhorse, Member
P.O. Box 783
Tohatchi, NM 87325
rmtreva@msn.com
(505) 331 - 2083

Raymond Barney, Member
P.O. Box 1203
Window Rock, AZ 86515
(928) 245-9653
Rbarney2013@gmail.com

Vacant, Member

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:

Resolutions of the **Ch'ooshgai** Community School, Inc.; passed at a called meeting on April 30, 2025, requesting for the Navajo Nation Board of Education to approve and reauthorize Wide Ruins Community School, Inc. to continue to operate under a 100-291 with the Bureau of Indian Education:

Supporting resolutions are from:

1. Tohatchi Chapter; passed on December 18, 2024
2. Bahastl'ah Chapter; passed on October 17, 2024
3. Mexican Springs Chapter; passed on February 11, 2025.
4. Naschitti Chapter passed on February 23, 2025
5. Coyote Canyon Chapter passed on February 24, 2025
6. Tooh Haltsooi Council of Naataanii Chapter passed on February 19, 2025

- 7. Churchrock Chapter passed on February 18, 2025
- 8. Northern Navajo Agency Council passed on December 21, 2024

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

The application does include four (4) board members' narratives with one (1) vacant, 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 package; Ch'ooshgai Community School's Educational Program Summaries that include:

- **Academic Program (K-8)**
 - Reading
 - Writing
 - Literacy skills
 - Math
 - Science
 - Social Studies
 - Navajo Language
 - Foundational Phonics
 - Comprehension
 - Rigorous standards
 - Problem-solving
 - Real-world problems
 - Backwards mapping (Math)
- **Family and Child Education (FACE)**
 - Family literacy
 - Early childhood
 - Adult education
 - Family enrichment
- Home-visits
- Pre-Kindergarten classes
- Pre-natal to 5 (five) years
- Navajo Cultural Practices
- Numeracy
- Social Skills
- Lifelong learning habits
- **Exceptional Student Services (ESS)**
 - IEPs
 - Resources
 - Specialized Instruction
 - Inclusion
- **Navajo Language & Culture**
 - Navajo Language
 - History
 - Traditions

- Fluency
- Cultural Heritage
- Cultural Programs
- Navajo Traditional Values
- Ceremonies
- Storytelling
- Navajo events
- Community gatherings
- Cultural Leaders
- Language Preservation
- Cultural Resilience
- Student Support Services
 - Counseling
 - Mental Health
 - Wellness initiative
 - Academic
 - Emotional
 - Social needs
 - Positive School experience
- After-School Tutoring
 - Enrichment clubs
 - Sports
 - Cultural events
 - Student success
 - Engagement
- Enrichment Programs
 - Enrichment clubs
 - Cultural events
 - Student success
- Health & Wellness Programs
 - IHS collaboration
 - Health education
 - Dental screening
 - Mental health resources
 - Physical
 - Mental well-being
- Parental Engagement
 - Workshops
 - Chapter House collaboration
- Family connections
- McKinney-Vento Program
- Community Involvement
 - Educational resources
 - Transportation
 - Support services
 - Stability
 - Equal opportunities
- Safety
 - Safety programs
 - Initiatives
 - Inspections
 - Compliance with Federal and Navajo OSHA standards
 - CCS Personal Personnel Policies and Procedures
 - Campus Security 24/7/365
 - Safety office
 - Fire Department
 - Incident commander
- Transportation
 - District #14
 - Reliable access to and from school
- Food Services
 - Nutritious meals program
 - Breakfast
 - Lunch
 - Balance meal
- Residential Services
 - 1st – 8th grade
 - Stable educational resources
 - Safe/supportive living environment
 - Academic support
 - Supervision
 - Community Values

- 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 Ch'ooshgai Community School, Inc., 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, 2026.

- 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.**

The application package includes the required signed certification from all four (4) school board members, as they are in compliance.

- 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 the Ch'ooshgai Community School Board of Education, Inc.'s Business Management Manual; approved on December, 2024.

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

The bookkeeping and accounting procedure system are addressed in the Ch'ooshgai Community School Board of Education, Inc.'s Business Management Manual; approved on December 2024.

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

The recruitment and retention of adequately trained personnel are addressed in Ch'ooshgai Community School, Inc.'s Personnel Policy Manual; approved on December 2024.

- 4) Personnel policies and procedures.**

Included in the application package is the Ch'ooshgai Community School, Board of Education, Inc. Personnel Policy Manual, approved in December 2024.

5) Financial policies and procedures.

Included in the application package is the Ch'ooshgai Community School, Board of Education, Inc. Financial Policy Manual, approved in December 2024

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

The application includes the Ch'ooshgai Community School, Inc. contracts with The Mahoney Group through Native American Schools, Summit Administration Services, and Steadfast Insurance Company.

7) Consolidated school reform plans (1114).

Included in the application package is the Ch'ooshgai Community School Inc.'s Plan4Learning which includes their BIE 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 Ch'ooshgai Community School Board of Education, Inc.'s Business Management Manual; approved in December 2024; Article I. Finance, Section 1.14 – Financial Reporting, page 24.

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

The implementation and enforcement of Navajo Nation Ethics in Government Law (2 N.N.C.6) are addressed in the Ch'ooshgai Community School Board of Education, Inc.'s Manual; approved in December 2024.

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

The application package includes a Certificate of Good Standing dated June 8, 2023, and May 1, 2024 and the Certification of Incorporation for Ch'ooshgai Community School, Inc. (File #100564) was issued and authorized to transact business within the Navajo Nation on February 16, 2001.

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 BDR Richards, CPA'S PLC
- June 30, 2021, with BDR Richards, CPA'S PLC
- June 30, 2020, with BDR Richards, CPA'S PLC

According to the Grant/Contract Conversion/Maintenance Handbook: "All grantee/contractors will select a different certified auditing firm each time the grant/contract is reauthorized." The Navajo Nation permits existing grant/contract schools to retain their auditing firm for no more than three (3) consecutive years and must select a different auditing firm thereafter.

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 includes the required signed certification from all four (4) school board members, as they are 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 includes the required signed certification from all four (4) school board members, as they are 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 includes the required signed certification from all four (4) school board members, as they are 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 Super-Circular, A-87 particularly those sections that pertain to allowable and unallowable cost.

The application package includes the required signed certification from all four (4) school board members, including the school chief administrative officer, and the fiscal and personnel manager as they are not 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 includes the required signed certification from all four (4) school board members, as they are in compliance.

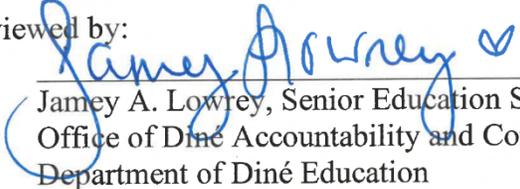
- P. Signed copy of a School Board Code of Ethics from each school board member.**

The application package includes the required signed certification from all four (4) school board members, as they are in compliance.

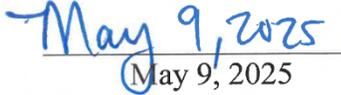
- Q. Certification from each school board member that they have received training in the contents of these requirements.**

The application package includes the required signed certification from all four (4) school board members, as they are in compliance.

Reviewed by:



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



May 9, 2025



MEMORANDUM

TO: Navajo Nation Board of Education

FR: Jamey A. Lowrey
Jamey Alyce Lowrey, Senior Education Specialist
Office of Diné Accountability & Compliance

Date: May 23, 2025

SUBJECT: Reauthorization Audit Report – Ch’ooshgai Community School, Inc.

Ch’ooshgai Community School, 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).

Ch’ooshgai Community School, Inc. is compliant with the financial and audit requirements contained in HEHSCMY-012-12, warranting “One (1) or less year(s) reauthorization shall be granted where schools and/or residential programs have material weakness in their current financial audit reports, which includes, but is not limited to serious audit findings, failure to submit audits, etc.”

Ch’ooshgai Community School, Inc.’s Audit Ending 2024, Financial Statements, is reported as Qualified with material weakness(es) (in red) and significant deficiencies identified. Federal Awards are reported as Qualified with material weakness(es) (in red) and no significant deficiencies reported.

Ch’ooshgai Community School, Inc.’s Audit Ending 2023, Financial Statements is reported as Unmodified with material weakness(es) and no significant deficiencies identified. Federal Awards is reported as Unmodified with material weakness(es) and no significant deficiencies reported.

Ch’ooshgai Community School, Inc.’s Audit Ending 2022, Financial Statements is reported as Unmodified with material weakness(es) and no significant deficiencies identified. Federal Awards is reported as Unmodified with material weakness(es) and no significant deficiencies reported.

A copy of the school’s “Summary of Auditor’s Results” for Audit Ending 2023 is attached.

If you have any questions or concerns, please do not hesitate to contact me at (928) 871-7466 or jameylowrey@nndode.org. Thank you.

2024 AUDIT

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.



FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTING

PACKAGE FOR THE YEAR ENDED JUNE 30, 2024

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

To the Board of Directors
Ch'ooshgai Community School Board of Education, Inc.
Tohatchi, NM

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ch'ooshgai Community School Board of Education, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ch'ooshgai Community School Board of Education, Inc.'s major federal programs for the year ended June 30, 2024. Ch'ooshgai Community School Board of Education, Inc.'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, Ch'ooshgai Community School Board of Education, Inc. complied, in all material respects, with the types of 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 Ch'ooshgai Community School Board of Education, Inc. 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 Ch'ooshgai Community School Board of Education, Inc.'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 Ch'ooshgai Community School Board of Education, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ch'ooshgai Community School Board of Education, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ch'ooshgai Community School Board of Education, Inc.'s compliance with the requirements of each major federal program as a whole.

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
• Material weakness (es) identified?	Yes
• Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control of major programs:	
• Material weakness (es) identified?	No
• Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
15.042	Indian School Equalization Program
15.046	Administrative Cost Grant for Indian Schools
15.047	Indian Education Facilities, Operation and Maintenance

Dollar Threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low risk auditee? No

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-001 Account Reconciliations

Condition:

Account reconciliations were not performed timely and/or did not agree to the general ledger when performed.

Criteria:

The School is responsible for maintaining adequate internal controls over its accounting records, account balances, and financial statement disclosures. Accounting records should include a complete, balanced general ledger that records all transactions that is supported by appropriate subsidiary records so that accurate financial statements can be prepared. Procedures should be in place to ensure that balance sheet accounts are independently reviewed and reconciled to the subsidiary records in a timely and effective manner.

Cause:

Turnover with School personnel led to a lapse in the bank reconciliations being performed accurately and timely.

Effect:

Without established and adequate internal controls and reconciliation procedures, the School's balances lack certainty about the accuracy of the balances. Also, the probability that fraud or material errors will occur and go undetected generally increases.

Auditor's Recommendation:

We recommend management evaluate all aspects of the financial close and reporting process as well as the account reconciliation process and establish adequate internal controls and procedures to ensure timely and accurate financial statements and supporting schedules and to ensure timely compliance requirements are met.

View Of Responsible Officials:

The School agrees with this finding and has a plan in place to correct this.

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

<u>Prior Year Audit Findings</u>	<u>Status</u>
2023-001 Account Reconciliations	Repeated and Modified

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2024

Findings Related to the Financial Statements Reported in Accordance with *Government Auditing Standards and Federal Awards*

Finding Number: 2024-001 - Account Reconciliations

Responsible Persons: Business Manager, Ramona Antone-Nez

Anticipated Completion Date: Corrected, September 2024

Planned Corrective Action: The school has hired an independent consulting firm to correct account reconciliations.

2023 AUDIT

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.



FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTING PACKAGE

FOR THE YEAR ENDED JUNE 30, 2023

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Ch'ooshgai Community School Board of Education, Inc.
Tohatchi, NM

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ch'ooshgai Community School Board of Education, Inc., as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Ch'ooshgai Community School Board of Education, Inc.'s basic financial statements, and have issued our report thereon dated March 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ch'ooshgai Community School Board of Education, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ch'ooshgai Community School Board of Education, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Ch'ooshgai Community School Board of Education, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ch'ooshgai Community School Board of Education, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-002.

Ch'ooshgai Community School Board of Education's, Tohatchi, NM Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Ch'ooshgai Community School Board of Education's, Tohatchi, NM response to the findings and questions costs. The Ch'ooshgai Community School Board of Education's, Tohatchi, NM, response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDR Richards CPA's, PLC

Snowflake, AZ
March 26, 2024

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
• Material weakness (es) identified?	Yes
• Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control of major programs:	
• Material weakness (es) identified?	Yes
• Significant deficiency (ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
15.042	Indian School Equalization Program
15.046	Administrative Cost Grant for Indian Schools
15.047	Indian Education Facilities, Operation and Maintenance
84.425	American Rescue Plan Act and COVID-19 Department of Education CARES

Dollar Threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? No

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

2023-001 Account Reconciliations

Condition:

Account reconciliations were not performed timely and/or did not agree to the general ledger when performed.

Criteria:

The School is responsible for maintaining adequate internal controls over its accounting records, account balances, and financial statement disclosures. Accounting records should include a complete, balanced general ledger that records all transactions that is supported by appropriate subsidiary records so that accurate financial statements can be prepared. Procedures should be in place to ensure that balance sheet accounts are independently reviewed and reconciled to the subsidiary records in a timely and effective manner.

Cause:

Turnover with School personnel led to a lapse in the bank reconciliations being performed accurately and timely.

Effect:

Without established and adequate internal controls and reconciliation procedures, the School's balances lack certainty about the accuracy of the balances. Also, the probability that fraud or material errors will occur and go undetected generally increases.

Auditor's Recommendation:

We recommend management evaluate all aspects of the financial close and reporting process as well as the account reconciliation process and establish adequate internal controls and procedures to ensure timely and accurate financial statements and supporting schedules and to ensure timely compliance requirements are met.

View Of Responsible Officials:

The School agrees with this finding and has a plan in place to correct this.

2023-002 Compliance with IRS and state payroll tax deposit requirements

Condition:

Payroll tax deposits on employer taxes and withholding taxes were not deposited in a timely manner.

Criteria:

The Internal Revenue Service and State tax agencies require timely filing of payroll tax deposits of employer taxes and payroll withholding taxes.

Cause:

Turnover with School personnel led to a lapse in the filing of payroll tax deposits.

Effect:

Without the timely filing of payroll tax deposits, penalties and interest will accrue and possible levies of outstanding amounts will occur.

Auditor's Recommendation:

We recommend school personnel learn the payroll deposit reporting requirements of all taxing agencies.

View Of Responsible Officials:

The School agrees with this finding and has a plan in place to correct this.

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Prior Year Audit Findings	Status
2022-001 Account Reconciliations	Repeated and Modified
2022-002 Compliance with IRS and state payroll tax deposit requirements	Repeated and Modified
2022-003 Grant Reporting Compliance Requirements	Resolved

CH'OOSHGAI COMMUNITY SCHOOL BOARD OF EDUCATION, INC.

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2023

Findings Related to the Financial Statements Reported in Accordance with *Government Auditing Standards and Federal Awards*

Finding Number: 2023-001 - Account Reconciliations

Responsible Persons: Business Manager, Ramona Antone-Nez

Anticipated Completion Date: Corrected, March 2024

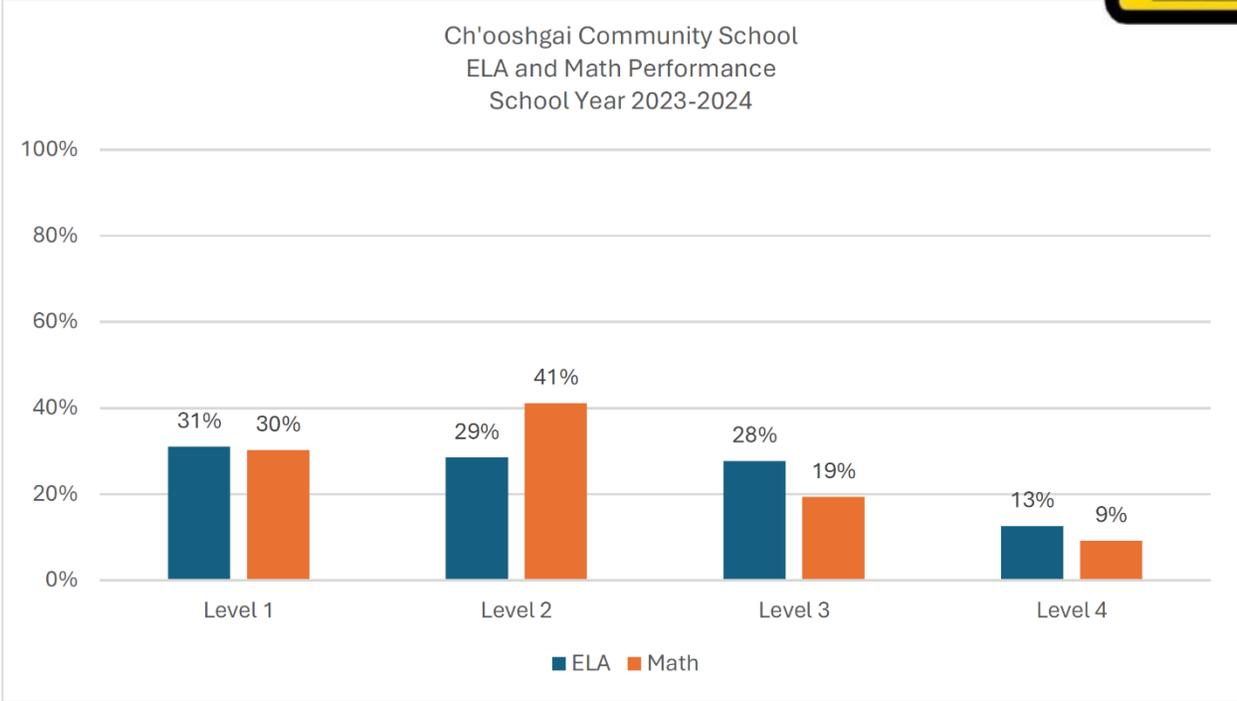
Planned Corrective Action: The school has hired an independent consulting firm to correct account reconciliations.

Finding Number: 2023-002 – Compliance with IRS and state payroll tax deposit requirements

Responsible Persons: Business Manager, Ramona Antone-Nez

Anticipated Completion Date: Corrected, March 2024

Planned Corrective Action: The school has filed all the required payroll tax deposits.

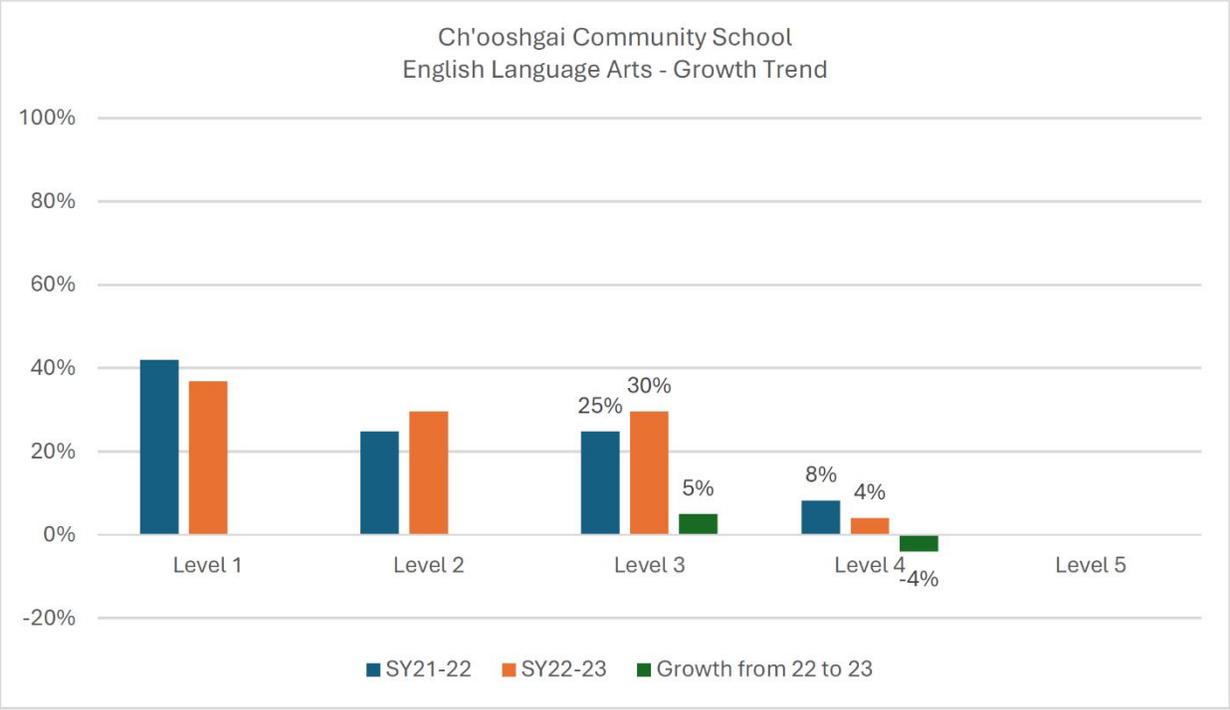
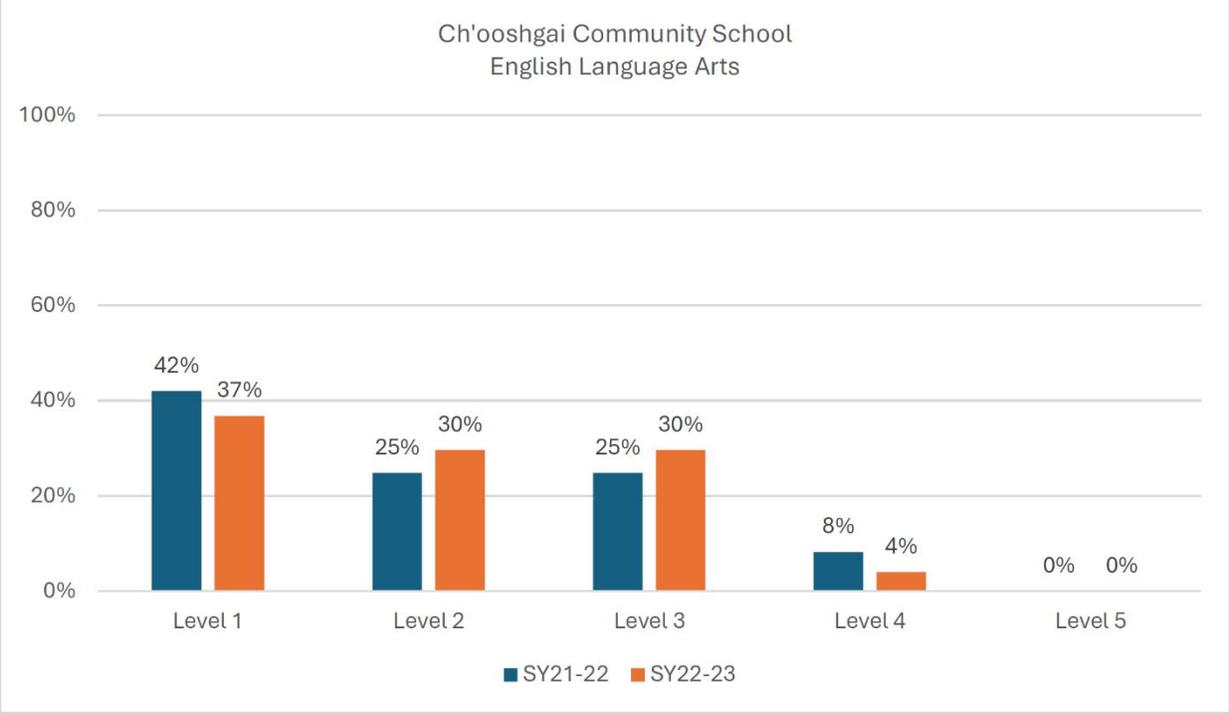


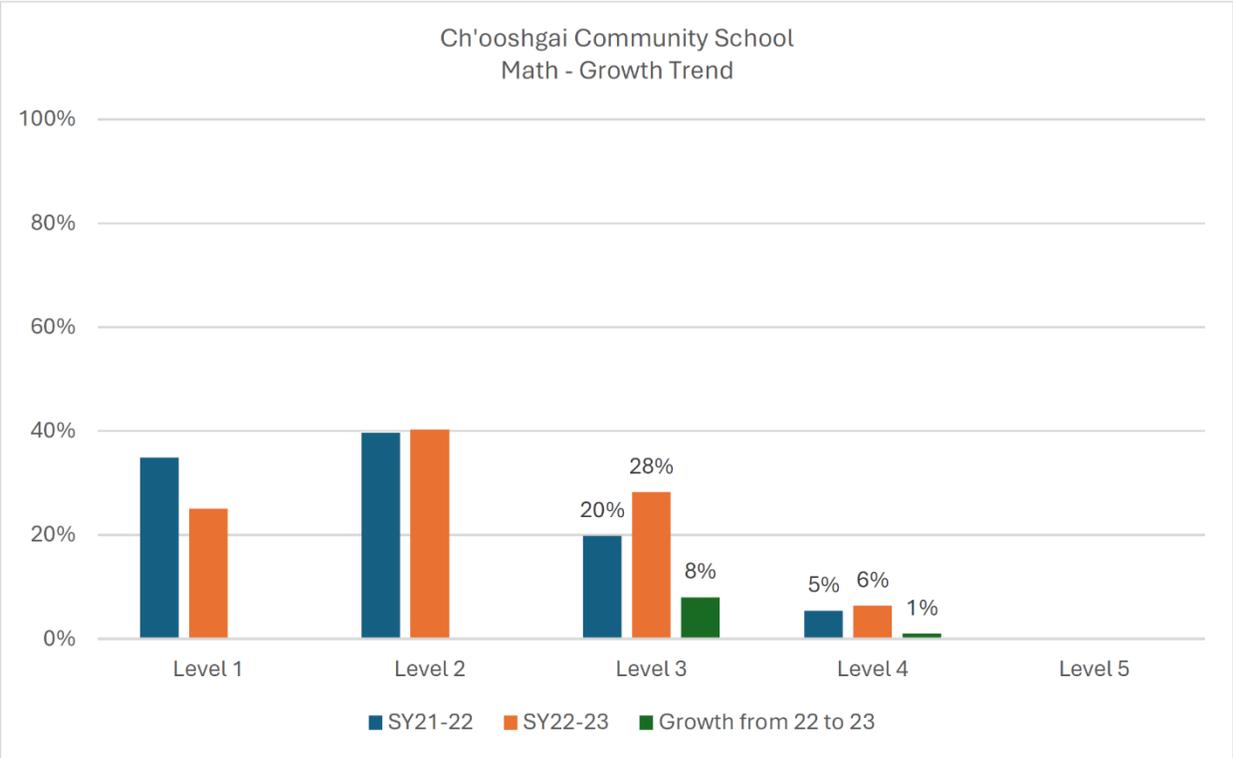
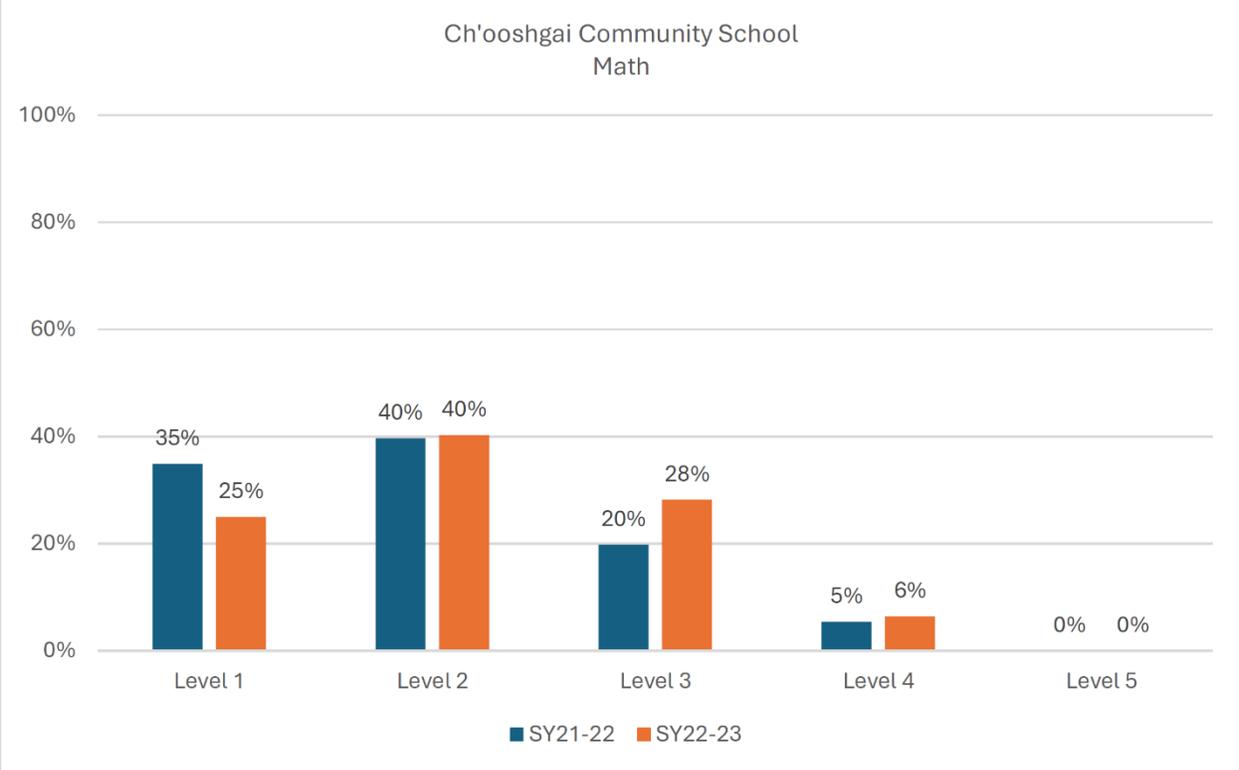
Performance Level Indicators

- 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	119	119





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	145	146
SY22-23	125	124



Department of Dine Education
Office of Standards, Curriculum & Assessment Development (OSCAD)
Rubrics for Reauthorization SY 2022-2023



Name of School: Chooshgai Community School		Reauthorization Dates: June, 2023		
CRITERIA	EMERGING	APPRENTICE	PROFICIENT	EXEMPLARY
<p>SCHOOL COMPREHENSIVE PLAN</p> <p>Dine Bizaad doo be'e' o'ool'itil Bee'oonish</p> <p>Dine4 Values of Life-Long Learning</p>	<p>None or very limited language/culture plans included in School Comprehensive Plan</p>	<p>Includes two of the following:</p> <ol style="list-style-type: none"> 1. Technical support/management 2. School Board & Admin & budget support 3. In vision and mission statements 4. DODE & school collaboration 5. Parent/community participation 6. Monitoring of language/culture implementation (learning, teaching effectiveness, curriculum). 	<p>Includes three of the following list:</p> <ol style="list-style-type: none"> 1. Technical support/management 2. School Board & Admin. & budget support 3. In vision and mission statements 4. DODE & school collaboration 5. Parent/community participation 6. Monitoring of language/culture 7. Implementation (learning, teaching effectiveness, curriculum). 	<p>Full implementation of the following:</p> <ol style="list-style-type: none"> 1. Technical support/management 2. School Board & Admin. & budget support 3. In vision and mission statements 4. DODE & school collaboration 5. Parent/community participation 6. Monitoring of language & culture 7. Implementation (learning, curriculum, teaching effectiveness)
<p>TEACHER 520 or DLCA CERTIFICATION</p>	<p>Admin or staff recently became aware of Native American Language & Culture Certification & plans to notify staff.</p>	<p>Have signed documents or contacted DODE for Diné Language & Culture Certification.</p>	<p>Native American Language & Culture Certification application in process for all Diné Language & Culture teachers.</p>	<p>All Diné Language & Culture teachers have Native American Language & Culture certification on file with the school.</p>
<p>CURRICULUM & ASSESSMENT</p>	<ol style="list-style-type: none"> 1. No DL&C curriculum & assessment 2. No materials & resources to support the DL&C program 3. Not familiar with DCS 4. Inconsistent schedule of language & culture study 5. Teacher given other assignments; (e.g., substitute teaching, classes conducted only once a week. 	<ol style="list-style-type: none"> 1. DL&C Curriculum development in preliminary planning. Discussion and/or planning is taking place for assessment 2. Few materials & resources to support the DL& C program 3. Aware of DCS and is being implemented in DL&C classroom (s) 4. Inconsistent schedule of language & culture study 5. Teacher given other duties DL&C classes scheduled for 30 minutes or less daily. 	<ol style="list-style-type: none"> 1. DL&C curriculum & assessment is planned and in the process of being implemented 2. Some materials & resources; available to support the DL&C program 3. Familiar with DCS and is being implemented in DL&C class(s) and across grade levels 4. Consistent 45 minutes or more language & culture study daily 5. Teacher given responsibility to teach language & culture only). 	<ol style="list-style-type: none"> 1. DL & C curriculum is fully implemented and integrated into all grade levels. 2. Local developed assessment is utilized to monitor student progress. 3. Ample supply of materials & resources across all grade levels. 4. Very familiar with DCS and are fully implemented across all grade levels. 5. Consistent 60 minutes or more DL&C instruction daily for each grade level and/or implementation of language immersion program. 6. Teacher given responsibility to teach language & culture only.
<p>ASSESSMENTS ONL-C-T-SBA-Required</p>	<ol style="list-style-type: none"> 1. Has not administered any of the DODE developed DL&C assessments. (ODLA, DLPA, ONL-C-T-SBA) 2. No evidence of data on file with OERS. 	<ol style="list-style-type: none"> 1. Has administered one of DODE (DLPA, ONL-C-T-SBA). 	<ol style="list-style-type: none"> 1. Has administered one of DODE (DLPA, ONL-C-T-SBA) 2. Assessment data are shared with all staff, students, stakeholders. 	<ol style="list-style-type: none"> 1. Has administered one of DODE (DLPA, ONL-C-T-SBA) 2. Assessment data are shared with all staff, students, stakeholders 3. Use assessment data to inform, improve instruction and curriculum.



Department of Dine Education
Office of Standards, Curriculum & Assessment Development (OSCAD)
Rubrics for Reauthorization SY 2022-2023



<p>PROFESSIONAL DEVELOPMENT</p>	<p>1. No language & culture professional development provided for staff. 2. Staff do not participate in OSCAD sponsored PDs and/or elsewhere specific to DL&C.</p>	<p>1. Provides one- two sessions of school- initiated language & culture PDs for staff. 2. Staff participate in one-two OSCAD sponsored PDs and/or outside DL&C PDs.</p>	<p>1. Provides three or four sessions of school-initiated language & culture PDs for both DL&C staff and regular staff. 2. Staff participate in outside DL&C trainings including OSCAD sponsored PDs.</p>	<p>1. Language & culture PDs included in overall school comprehensive plan and fully implemented.</p>
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<p>Documentation Review</p> <p>School Action Plan</p> <ul style="list-style-type: none"> Technology support & management (School Board, Administration, Budget) Philosophy & Vision DODE & school collaboration Monitoring of language & culture program <p>Certification</p> <ul style="list-style-type: none"> Native American Language & Culture Certification (NALCC) (everyone must have) <p>Professional Development</p> <ul style="list-style-type: none"> Teaching Strategies Diné Content Standards Curriculum mapping Assessment Types Lesson planning Material Development <p>Curriculum/Assessment</p> <ul style="list-style-type: none"> Materials & Resources Aligned to DSC Daily Schedule 	<p>1. Evidence (List reasons/ evidence why certain category from above was chosen)</p> <ul style="list-style-type: none"> ❖ Choooshgai has a binder containing lesson plans, teacher observation, reports as evidence. ❖ Parent engagement is low; however, Principal indicated his focus is to increase parent participation. ❖ \$20,000.00 is allocated toward Din4 language and Culture program to purchase supplies, materials, and/or other resources needed for DL & C classes. <p>2. Recommendations: (conditions or sanctions, etc.) Continue to support DL & C program.</p> <p>3. Commendation</p> <ul style="list-style-type: none"> Principal supports Din4 language and culture (DLC) program. Principal is proposing to increase time for DLC program and develop a pacing guide this (2023) year. All DLC teachers have 520 /DL &C certification on file at Choooshgai. DLC Teachers implemented DLPA and ONLC-T-SBA assessments. DLC teachers are familiar with Din4 Content Standards. The school has a curriculum for each grade level. Speaker of NN council attended Choooshgai Heritage Day. Entertainments contained activities supporting the DL & C program such as Navajo spelling bee, research projects, shoe game and 80% of students participated in clan t-shirt day. Students received certificates and prizes for the fun-filled event. Principal indicated he's very proud of Miss and Mr. Choooshgai (school representatives) who attended many outside activities: Gallup basketball games to sing the national anthem, gathering of nations, and etc. Miss Choooshgai will attend upcoming Isotope baseball game with traditional attire. Her vocal has become defined compared to initial performance. Share assessment data with stakeholders including the chapter house. Student assessment data is monitored and part of the reauthorization presentation.
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Navajo Language and Culture Office of Standards Curriculum and Assessment Development

8th Grade SY 2021-22

	Pre Test	Post Test
	Average 6.48 (Approaching)	Average 10.29 (Approaching)
Beginning	0	0
Emerging	12	2
Approaching	9	15
Developing	0	3
Competent	0	1
Proficient	0	0

4th Grade SY 2021-22

	Pre Test	Post Test
	Average 6.13 (Emerging)	Average 15.06 (Developing)
Beginning	0	0
Emerging	9	1
Approaching	6	3
Developing	1	7
Competent	0	5
Proficient	0	0

Navajo Language and Culture Office of Standards Curriculum and Assessment Development

- For 2023-24 SY, CCSBE has a curriculum designed by NNDoDE standards and will be redesigning the NLC curriculum during the summer of 2023.
 - Every student K – 8 will have one hour of language per day.
 - During the summer of 2023, the language pacing guide will be established based on Navajo Nation Diné language standards.
 - During the summer 2023, quarterly interim assessments will be developed to test mastery standards/skills that are to be mastered within the quarter.
 - Students in K, 1, 2, 3, 5, 6, 7 will have thirty minutes per day of Diné culture. Students in 4 and 8 will have one hour per day of Diné culture.
 - During the summer of 2023, the culture pacing guide will be established based on Navajo Nation Diné culture standards.
 - During the summer of 2023, quarterly interim assessments will be developed to test mastery of standards/skills that are to be mastered within the quarter.
 - 7th Grade students will receive thirty minutes per day of Navajo Nation Government
 - During the summer of 2023, the government pacing guide and interim assessments will be developed for government.

Navajo Language and Culture Office of Standards Curriculum and Assessment Development

- CCSBE has targeted Navajo Language and Development for both regular education and language content specific teachers.
 - Conversational language
 - Emphasizing oral language in the Navajo Language classroom focusing on the ability to use the Navajo language on a daily basis.
 - Situational language
 - Regular education teachers using situational language to support NLC classrooms.

- Professional Development has been provided before each school year and time has been built into the school year PD calendar to include topics on language development.
 - This will be included in the 202324 SY Professional Development Calendar.

Accreditation – Cognia Navajo Nation

- Report on:
 - Status
 - dates of review
 - level of engagement with office
 - professional development attended

EXAMPLE

Schools	Accreditation Status	Expiration Date of Accreditation	Notes
Residential program	Not Applicable	*Not Applicable	No information needed
Learning CS	Accredited	6/30/2027	School has been working with our office to prepare for their review. Accreditation Engagement Review is scheduled for April 18 21, 2021. School also have been in attendance of: -1/2/2020 – training on assessment 8/12/2019- Training on continuous improvement



**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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, Inc.** through monitoring and enforcement of the following mandatory provisions:
 - I) The **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, Inc.** shall

request authorization from the Navajo Nation Board of Education, submitted through the Department of Diné Education.

- c) The **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, Inc.** from the Bureau of Indian Education, or any Navajo Nation general funds received directly or indirectly by the **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, Inc.** from the Bureau of Indian Affairs, or any Navajo Nation general funds received directly or indirectly by the **Ch’ooshgai Community School, 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 **Ch’ooshgai Community School, 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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, Inc.** to enforce Navajo Nation laws, to oversee the performance of the grant hereby approved, and to require that the **Ch'ooshgai Community School, Inc.** make appropriate changes to the operation and management of the **Ch'ooshgai Community School, Inc.** In the event that such changes involve revisions to the scope of the authorization of the **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, 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 **Ch'ooshgai Community School, Inc.** in addition to the standard conditions and sanctions specified in **"EXHIBIT B."**

The **Ch'ooshgai Community School, Inc.** shall:

1. Obtain different auditors because the school has retained the same auditor (BDR Richards CPA) for three (3) consecutive years to comply with HEHSCMA-02-21, Exhibit A, ¶J.
2. 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.
3. Submit SF 425 Quarterly Finance Reports to Bureau of Indian Education (BIE) and the Department of Diné Education (Office of Diné Accountability and Compliance).
4. 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.
5. 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.
6. 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.
7. The school shall continue to provide all requested educational records and data collected from students to the Navajo Nation, Department of Diné Education Office of Educational Research & Statistics (OERS).
8. Continue to follow all Navajo Nation, State and Federal Laws, Policies and Guidelines in operating the school.