

SUMMARY OF PROPOSED LEGISLATION

Tracking No. 0259-23

DATE: November 2, 2023

RE: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE AND THE NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION COUNCIL; APPROVING THE NAVAJO NATION PRESIDENT'S APPOINTMENT OF SEAN MCCABE, C.P.A. AS THE CONTROLLER OF THE NAVAJO NATION

Purpose of this Legislation:

is for the Navajo Nation Council to approve the appointment of Sean McCabe, C.P.A. as the Controller of the Navajo Nation.

OLC No. 23-292-1

5-DAY BILL HOLD PERIOD AYD
Website Posting Time/Date 4:41 PM; 11-30-23
Posting End Date: 12-05-23
Eligible for Action: 12-06-23

Budget & Finance Committee
Thence
Naabik'iyáti' Committee
Thence

PROPOSED NAVAJO NATION COUNCIL RESOLUTION Navajo Nation Council

25th NAVAJO NATION COUNCIL - First Year, 2023

Introduced by:



(Prime Sponsor)

Tracking No. 0259-23

AN ACTION

**RELATING TO THE BUDGET AND FINANCE COMMITTEE AND THE
NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION COUNCIL;
APPROVING THE NAVAJO NATION PRESIDENT'S APPOINTMENT OF
SEAN MCCABE, C.P.A. AS THE CONTROLLER OF THE NAVAJO NATION**

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council with oversight authority over the Office of the Controller. 2 N.N.C. §300, 2 N.N.C. §301(B)(13).

B. Proposed resolutions requiring final action by the Navajo Nation Council are reviewed by the Naabik'iyáti' Committee. 2 N.N.C. §501(C)(1).

C. The Navajo Nation Controller is appointed by the Navajo Nation President with the approval of the Navajo Nation Council, and serves at the pleasure of the Council. 12 N.N.C. §202(B).

SECTION TWO. FINDINGS

A. The Navajo Nation President has appointed Sean McCabe, C.P.A. as the Interim Controller for the Navajo Nation. **EXHIBIT A.**

B. At this time, Sean McCabe's status is "Interim" because his appointment by the President

1 needs approval of the Navajo Nation Council per 12 N.N.C. §202(B).

2 C. Sean McCabe is well-qualified to serve as the Navajo Nation's Controller. His résumé is
3 attached as **EXHIBIT B**.

4 D. Sean McCabe is an enrolled member of the Navajo Nation. A copy of his CIB is attached as
5 **EXHIBIT C**.

6 E. The Navajo Nation Council has reviewed the professional credentials of Sean McCabe and
7 finds that confirming the President's appointment of Sean McCabe as the Navajo Nation's
8 Controller is in the best interest of the Navajo Nation.

9
10 **SECTION THREE. APPROVING THE NAVAJO NATION PRESIDENT'S**
11 **APPOINTMENT OF SEAN MCCABE, C.P.A. AS THE**
12 **CONTROLLER OF THE NAVAJO NATION**

13 The Navajo Nation Council hereby confirms the appointment of Sean McCabe as the Controller
14 of the Navajo Nation. Sean McCabe shall serve in this position at the pleasure of the Council,
15 per 12 N.N.C. §202(B).

16
17 **SECTION FOUR. EFFECTIVE DATE**

18 This Action shall become effective pursuant to 2 N.N.C. §102(F) and 2 N.N.C. §221(C).



The Navajo Nation **DR. BUU NYGREN** *PRESIDENT*
Yideeskáadi Nitsáhákees **RICHELLE MONTOYA** *VICE PRESIDENT*

April 17, 2023



Sean McCabe

Albuquerque NM, 87122

Dear Mr. McCabe,

I am happy to appoint you as Interim Controller, a salaried, political at-will employee, at a salary of \$200,000 per year. You are eligible for all Navajo Nation benefits applicable to that position. You will start your position on April 17, 2023.

I understand that you will continue to work for clients of McCabe CPA Group, LLC while you are serving as Interim Controller. You have provided a current list of clients related to the Navajo Nation and have attested that they present no current risk of independence or ethical threats to acting as Interim Controller. You also have attested that:

- You do not nor do we anticipate any audit or attestation engagements that would present any ethical or independence threat with any related party to the Navajo Nation and agree not to engage in such services during the term of this engagement.

And that:

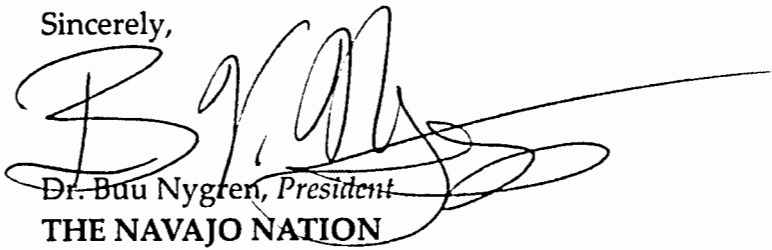
- You agree to disclose any engagements with any related entities to the Navajo Nation within 30 days of the engagement. You also agree to ensure all professional standards are followed to mitigate any independence or ethical risks any new engagements may present.

Navajo Nation employees generally may have second employment with the permission of his or her supervisor. I hereby give permission for you to continue to serve your clients, under the terms stated above. However, I expect that you will devote at least 40 hours per week to your position as Interim Controller. If work for your existing clients requires you to be absent during the Monday to Friday, 8 AM to 5 PM work week, you will give me advanced notice that you will be unavailable, and when you will return. You will also provide a list of delegated employees who can act in your absence.

In the event that an event occurs that results in the Navajo Nation being liable for an action resulting from your role in whole or in part as a salaried employee of the Navajo Nation, the Navajo Nation will hold Sean McCabe CPA Group, LLC, harmless. Please take every precaution necessary to ensure your work is separate. For instance, do not utilize any Navajo Nation property for work you are doing for Sean McCabe CPA Group, LLC.

Thank you for your service to the Navajo Nation. You are inspiring other young professionals to return home.

Sincerely,

A handwritten signature in black ink, appearing to read 'B. Nygren', with a long horizontal flourish extending to the right. The signature is written over the printed name and title.

Dr. Buu Nygren, *President*
THE NAVAJO NATION

SEAN MCCABE CPA



NE Albuquerque, NM 87109

smccabe@ .com
505..



OBJECTIVE

To Provide general information

SKILLS & ABILITIES

- Excellent leadership as demonstrated by Board of Director experience,
- Excellent reporting and negotiating skills,
- Excellent networking, fundraising and speaking skills,
- CPA licensed in New Mexico (#5938),
- Member of the American Institute of and New Mexico Society of Certified Public Accountants.

EXPERIENCE

Dates From-To Managing Member **McCabe CPA Group, LLC**
1/2006 - Present

Sean is the Managing Member for McCabe CPA Group LLC, a Native American owned and operated CPA firm based in Albuquerque, NM. His firm provides top quality professional audit, accounting and consulting services to Native America and her enterprises and agencies. The firm's extensive client list spans California, Arizona, New Mexico and Oklahoma. The firm specializes in assisting Tribes and Native Nations achieve their financial reporting goals and initiatives. The firm is a certified Tier 1 Navajo owned entity.

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EDUCATION

1991-1996 BA-Accounting, Durango, CO, *Fort Lewis College*

LICENSES

Certified Public Accountant – New Mexico #5938

LEADERSHIP

- Boards of Directors
 - Chairman – Notah Begay III Foundation 2010-Present
 - Treasurer – Navajo Housing Authority 2017-March 2019
 - Chairman – Navajo Nation Gaming Enterprise 2006-2011
 - Treasurer – Dine Development Corporation 2012-2015.
- Division Director for Navajo Nation Division of Economic Development
- NM Business First 40 Under 40 2012,
- NCAIED Native American 40 Under 40 2012,
- Named one of the 2016 “50 Faces of Indian Country” by Indian Country Today Magazine.
- Named one of the Top 50 Entrepreneurs by Native Business Magazine
- McCabe CPA awarded the Albuquerque Business First Diverse Business award



THE NAVAJO NATION

Joe Shirley, Jr.
PRESIDENT

Frank Dayish, Jr.
VICE PRESIDENT



UNACCEPTABLE IF ALTERED

CERTIFICATE OF NAVAJO INDIAN BLOOD

PART A (To be used if applicant is enrolled)

Fort Defiance

AGENCY

March 30, 2004

DATE

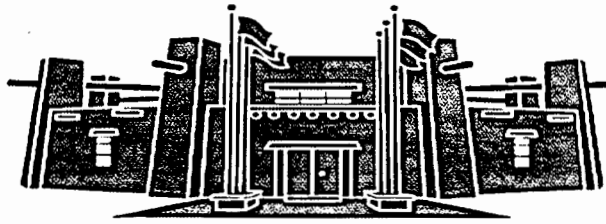
I certify that Sean Maurice McCabe is listed on the Navajo Indian Census Roll, dated January 01, 1940, which is an official record of this office as being of 4/4 Degree Navajo Indian blood, with Roll Number, _____, Date of Birth _____.

Record: March 30, 1973.


For/Program Supervisor I
OA/

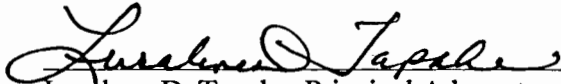
THE INFORMATION CONTAINED ON THIS DOCUMENT
HAS BEEN TAKEN FROM THE OFFICIAL TRIBAL ROLL OF THE NAVAJO NATION.

VITAL RECORDS & TRIBAL ENROLLMENT PROGRAM
THE NAVAJO NATION ♦ P.O. BOX 290 ♦ FORT DEFIANCE, ARIZONA 86504



MEMORANDUM

To: Hon. Shaandiin Parrish, Chair
Budget & Finance Committee
25th Navajo Nation Council

From: 
Luralene D. Tapahe, Principal Advocate
Office of Legislative Counsel

Date: November 2, 2023

Subject: **AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE AND THE NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION COUNCIL; APPROVING THE NAVAJO NATION PRESIDENT'S APPOINTMENT OF SEAN MCCABE, C.P.A. AS THE CONTROLLER OF THE NAVAJO NATION**

The Office of Legislative Counsel has prepared the above-referenced proposed legislation and related summary sheet. Based on existing Navajo Nation law and other applicable laws, and upon review of all supporting documents regarding your request that were submitted to OLC, this legislation as drafted is legally sufficient. However, as with any action of government, this legislation may be subject to judicial review in the event of a legal challenge.

Please review this legislation and its Exhibits to make everything is drafted to your satisfaction, and that all necessary and appropriate supporting documents have been provided and all attached Exhibits are correct.

OLC has reviewed the appropriate standing committees' authorities to consider this legislation, based on the standing committees' powers and responsibilities set forth in Title 2 of the Navajo Nation Code. Based on its review, OLC has listed those committees in the title of this legislation. However, the Speaker may assign this legislation to any committee(s) other than those shown in the title, pursuant to his authority under 2 N.N.C. §164(A)(5).

If you find anything unacceptable, please let me know immediately and advise me of your desired changes. I can be reached at phone no. (928)871-7166 or by email at: LuraleneTapahe@navajo-nsn.gov

Thank you for your cooperation.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0259-23_

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance Committee and the Naabik'iyáti' Committee, and the Navajo Nation Council; Approving the Navajo Nation President's Appointment of Sean McCabe, C.P.A. as the Controller of the Navajo Nation

Date posted: November 30, 2023 at 4:41PM

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7586

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. §374 *et. seq.*

**THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY**

LEGISLATION NO.: 0259-23

SPONSOR: Honorable Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance Committee and the Naabik'íyáti' Committee, and the Navajo Nation Council; Approving the Navajo Nation President's Appointment of Sean McCabe, C.P.A. as the Controller of the Navajo Nation

Posted: November 30, 2023 at 4:41 PM

5 DAY Comment Period Ended: December 05, 2023

Digital Comments received:

Comments Supporting	<i>None</i>
Comments Opposing	<i>None</i>
Comments/Recommendations	<i>None</i>



**Legislative Secretary II
Office of Legislative Services**

December 06, 2023 8:15 AM

Date/Time

25th NAVAJO NATION COUNCIL

First Year 2023

Ms. Speaker:

The **BUDGET & FINANCE COMMITTEE** to whom has been assigned

NAVAJO LEGISLATIVE BILL # 0259-23:

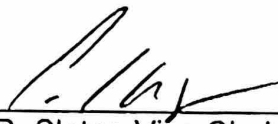
An Action Relating to the Budget and Finance Committee and the Naabikiyati Committee and the Navajo Nation Council; Approving the Navajo Nation President's Appointment of Sean McCabe, C.P.A. as the Controller of the Navajo Nation

Sponsor: Shaandiin Parrish, Council Delegate

has had it under consideration and reports the same with the recommendation that It **Do Pass** without amendment.

And, therefore referred to the **NAABIKIYATI** Committee

Respectfully submitted,



Carl R. Slater, Vice Chairperson

Adopted: 

Legislative Advisor

Not Adopted: _____
Legislative Advisor

27 December 2023

The vote was **4** in favor **0** opposed yeas: *Norman M. Begay, Amber K. Crotty, Seth A. Damon, Shaandiin Parrish*

Main Motion: *Seth A. Damon*

Second: *Norman M. Begay*

BUDGET AND FINANCE COMMITTEE

December 27, 2023

Special Meeting

VOTE TALLY SHEET:

Legislation No. 0259-23: An Action Relating to the Budget and Finance Committee and the Naabikiyati Committee and the Navajo Nation Council; Approving the Navajo Nation President's Appointment of Sean McCabe, C.P.A. as the Controller of the Navajo Nation
Sponsor: Shaandiin Parrish, Council Delegate

Motion: Seth A. Damon

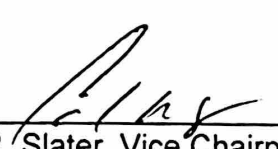
Second: Norman M. Begay

Vote: 4-0, Chairperson not voting

Final Vote Tally:

Lomardo Aseret		
Norman M. Begay	yea	
Amber K. Crotty	yea	
Seth A. Damon	yea	
Shaandiin Parrish	yea	
Carl R. Slater		

Excused: Lomardo Aseret



Carl R. Slater, Vice Chairperson
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee