LEGISLATION NO: _0169-21_  
SPONSOR: Raymond Smith, Jr.

TITLE: An Action Relating to Budget and Finance and Naabik’íyáti’ Committees and Navajo Nation Council; Accepting the Audit Report of Moss Adams on the Basic Financial Statements of the Navajo Nation for Fiscal Year 2020

_Date posted:_ August 18, 2021 at 5:12PM

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DATE: August 17, 2021

TITLE OF RESOLUTION: AN ACTION RELATING TO BUDGET AND FINANCE AND NAABIK’ÍYÁTI’ COMMITTEES AND NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT OF MOSS ADAMS ON THE BASIC FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR

FISCAL YEAR 2020

PURPOSE: This resolution, if approved, will accept the 2020 Independent Auditor’s Report.

This written summary does not address recommended amendments as may be provided by the standing committee. The Office of Legislative Counsel requests each committee member to review the proposed resolution in detail.
PROPOSED NAVAJO NATION COUNCIL RESOLUTION
24th NAVAJO NATION COUNCIL – Third Year, 2021

INTRODUCED BY

(Sponsor)

TRACKING NO. 0169-21

AN ACTION
RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI'
COMMITTEES AND NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT
REPORT OF MOSS ADAMS ON THE BASIC FINANCIAL STATEMENTS OF
THE NAVAJO NATION FOR
FISCAL YEAR 2020

SECTION 1. AUTHORITY
A. Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the latest external audit of the combined financial statements of the Navajo Nation will be presented to the Navajo Nation Council by external auditors. 12 N.N.C. § 840 (B).
B. A proposed resolution that requires final action by the Navajo Nation Council shall be assigned to the Naabik'íyáti' Committee before it is heard by the Navajo Nation Council. 2 N.N.C. § 164 (A)(9).
C. The Budget and Finance Committee is a standing committee of the Navajo Nation Council with the enumerated power to receive an annual audit of the accounts of the Navajo Nation by certified public accountants and to present such audit to the Navajo Nation Council. 2 N.N.C. § 301(B)(10).

SECTION 2. FINDINGS
A. Moss Adams, LLP, an independent auditor has prepared the 2020 Independent Auditor’s Report for the Navajo Nation. The 2020 Financial Statements are attached at Exhibit A in draft form and will be augmented by the 2020 Independent Auditor’s Report when finalized.

B. The Navajo Nation finds it in the best interest of the Navajo Nation to accept the 2020 Independent Auditor’s Report.

Section 3. Approval

The Navajo Nation hereby accepts the 2020 Independent Auditor’s Report of Moss Adams LLP, on the Basic Financial Statement of the Navajo Nation for Fiscal Year 2020, attached as Exhibit A.