

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0169-21__

SPONSOR: Raymond Smith, Jr.

TITLE: An Action Relating to Budget and Finance and Naabik'iyáti' 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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LEGISLATIVE SUMMARY SHEET
Tracking No. 0169-21

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.

5-DAY BILL HOLD PERIOD: VBREANNUX
Website Posting Time/Date:
Posting End Date: AUGUST 23, 2021
Eligible for Action: AUGUST 24, 2021

Budget & Finance Committee
Thence
Naabik'iyáti' Committee
Thence
Navajo Nation Council

1 PROPOSED NAVAJO NATION COUNCIL RESOLUTION
2 24th NAVAJO NATION COUNCIL – Third Year, 2021

3 INTRODUCED BY

4 
5 _____
6 (Sponsor)

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8 TRACKING NO. 0169-21

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

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17 SECTION 1. AUTHORITY

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

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29 SECTION 2. FINDINGS
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- 1 A. Moss Adams, LLP, an independent auditor has prepared the 2020 Independent
2 Auditor's Report for the Navajo Nation. The 2020 Financial Statements are attached at
3 **Exhibit A** in *draft* form and will be augmented by the 2020 Independent Auditor's
4 Report when finalized.
- 5 B. The Navajo Nation finds it in the best interest of the Navajo Nation to accept the 2020
6 Independent Auditor's Report.

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8 **Section 3. Approval**

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

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