

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0150-22\_

SPONSOR: Jamie Henio

**TITLE: An Act Relating to the Budget and Finance and Naabik'iyáti' Committees, and the Navajo Nation Council; Accepting the Audit Report Provided by KPMG, L.L.P. Regarding the Navajo Nation's Financial Statements for Fiscal Year 2021**

*Date posted:* August 17, 2022 at 6:53PM

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**SUMMARY OF PROPOSED LEGISLATION**

TrackingNo. 0150-22

Date: August 17, 2022

**Re: AN ACT RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT PROVIDED BY KPMG, L.L.P. REGARDING THE NAVAJO NATION'S FINANCIAL STATEMENTS FOR FISCAL YEAR 2021**

**Purpose of this Legislation:**

to accept the KPMG Audit Report for FY2021, regarding the Navajo Nation's Financial Statements.


OLC No. 22-307-1

5-DAY BILL HOLD PERIOD: Johnson  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 08-22-22  
Eligible for Action: 08-23-22

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

1 PROPOSED NAVAJO NATION COUNCIL RESOLUTION  
2 24<sup>th</sup> NAVAJO NATION COUNCIL – Fourth Year, 2022

3 Introduced by:

4   
5  
6  
7 *OTTO TSO*

\_\_\_\_\_ (Sponsor)

8 Tracking No. 0150-22

9  
10 AN ACT

11 RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI'  
12 COMMITTEES, AND THE NAVAJO NATION COUNCIL; ACCEPTING  
13 THE AUDIT REPORT PROVIDED BY KPMG, L.L.P. REGARDING THE  
14 NAVAJO NATION'S FINANCIAL STATEMENTS FOR FISCAL YEAR 2021

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16 SECTION ONE. AUTHORITY

17 A. Prior to the Navajo Nation Council's deliberation of the proposed Comprehensive Budget  
18 for the upcoming fiscal year, the most recent external audit of the financial statements of  
19 the Navajo Nation is presented to the Navajo Nation Council by the Nation's contracted  
20 external auditors. 12 N.N.C. §840(B).

21 B. Proposed resolutions requiring final action by the Navajo Nation Council are first reviewed  
22 by the Naabik'iyáti' Committee. 2 N.N.C. §164(A)(9).

23 C. The Budget and Finance Committee is a standing committee of the Navajo Nation Council  
24 with the authority to receive an annual audit of the financial accounts of the Navajo Nation  
25 by certified public accountants and then forward such audit to the Navajo Nation Council.  
26 2 N.N.C. §301(B)(10).

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28 SECTION TWO. FINDINGS

29 A. KPMG, L.L.P., an independent auditor contracted by the Navajo Nation, has prepared its  
30 Independent Auditor's Report on the Navajo Nation's Basic Financial Statements for the

1 period of Fiscal Year 2021. This Audit Report (prepared by KPMG on August 17, 2022)  
2 is attached hereto as **EXHIBIT A**.

3 B. The Navajo Nation has received and reviewed the Audit Report, and all findings set forth  
4 therein, and finds it in the best interest of the Navajo Nation to accept the Audit Report.

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6 **SECTION THREE. ACCEPTANCE OF AUDIT REPORT**

7 The Navajo Nation hereby accepts the 2021 Independent Auditor's Report of KPMG, L.L.P. on  
8 the Basic Financial Statements of the Navajo Nation for Fiscal Year 2021, which Audit Report  
9 is attached hereto as **EXHIBIT A**.

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