

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0067-25_

SPONSOR: Rickie Nez

TITLE: An Action Relating to the Resources and Development Committee and the Budget and Finance Committee; Accepting the Internal Audit of the Tse Daa Kaan Chapter and Approving the Chapters Proposed Corrective Action Plan

Date posted: April 28, 2025 at 5:21PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0067-25

DATE: April 24, 2025

TITLE OF RESOLUTION: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE AND THE BUDGET AND FINANCE COMMITTEE; ACCEPTING THE INTERNAL AUDIT OF THE TSE DAA KAAK CHAPTER AND APPROVING THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN

PURPOSE: The purpose of this proposed resolution is to accept the Auditor General's Audit Report of the Tse Daa Kaan Chapter and accept the Chapter's proposed Corrective Action Plan to address negative findings in the Audit Report.

FINAL AUTHORITY: Budget and Finance Committee

VOTE REQUIRED: Simple Majority

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: Johnson
Website Posting Time/Date: _____
Posting End Date: 05-03-25
Eligible for Action: 05-04-25

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 25th NAVAJO NATION COUNCIL - Third Year, 2025

3 INTRODUCED BY:

4 
5 _____
6 (Prime Sponsor) (Rick Alvez)

7
8 TRACKING NO. 0067-25

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10 AN ACTION
11 RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE
12 AND THE BUDGET AND FINANCE COMMITTEE; ACCEPTING THE
13 INTERNAL AUDIT OF THE TSE DÁA KAAK CHAPTER AND APPROVING
14 THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN

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16 BE IT ENACTED:

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18 SECTION ONE. AUTHORITY

- 19 A. The Resources and Development Committee is the oversight committee for all 110 Navajo
20 Nation Chapters. 2 N.N.C. §501(C)(1).
21 B. As the oversight authority for Chapters, the Resources & Development Committee reviews
22 audit reports and proposed corrective action plans regarding Chapter financial matters. 12
23 N.N.C. §7(E).
24 C. The Budget and Finance Committee has the final authority to review and approve audit
25 reports issued by the Auditor General, as well as proposed corrective action plans. 12 N.N.C.
26 §6(A) and §7(D).

27
28 SECTION TWO. FINDINGS

- 29 A. In accordance with 12 N.N.C. §6, the Navajo Nation Office of the Auditor General has
30 provided an internal audit report of the Tse Daa Kaan Chapter. Report No. 22-09 (hereinafter

1 referred to as "Audit Report") is attached hereto as **Exhibit 1**.

2 B. The Auditor General's summary of the findings in the Audit Report is explained in a letter to
3 the Tse Daa Kaan Chapter President, dated June 30, 2022. **Exhibit 1**.

4 C. The Tse Daa Kaan Chapter responded to the Auditor General's first draft of the Audit Report,
5 in a letter dated June 22, 2022. See **Exhibit 1** "CLIENT RESPONSE."

6 D. In Resolution No. TDK-2408-02, the Tse Daa Kaan Chapter approves the Chapter's Final
7 Revised Corrective Action Plan to the Navajo Nation Office of the Auditor General, attached
8 hereto as **Exhibit 1** (last page).

9
10 **SECTION THREE. ACCEPTING THE AUDIT OF THE TSE DAA KAAK CHAPTER**
11 **AND APPROVING THE CHAPTER'S PROPOSED**
12 **CORRECTIVE ACTION PLAN**

13 A. The Navajo Nation hereby accepts the Auditor General's Audit Report of the Tse Daa Kaan
14 Chapter, Report No. 22-09, attached hereto as **Exhibit 1**.

15 B. The Navajo Nation hereby approves the Corrective Action Plan proposed by the Tse Daa
16 Kaan Chapter, attached as **Sub-Exhibit B** under **Exhibit 1**. This Corrective Action Plan is
17 approved for use by the Tse Daa Kaan Chapter in addressing and resolving the findings
18 explained in the Audit Report.

19
20 **SECTION FOUR. DIRECTIVES**

21 A. The Tse Daa Kaan Chapter shall prepare and submit a written status report on its progress at
22 implementing all tasks set forth in its approved Corrective Action Plan. In compliance with
23 12 N.N.C. §7(F), the Tse Daa Kaan Chapter shall submit said report to the Office of the
24 Auditor General no later than six months after the effective date of this Action.

25 B. Pursuant to 12 N.N.C. §7(F)(2), the Office of the Auditor General shall receive and review
26 the Tse Daa Kaan Chapter's six-month status report and shall prepare a memorandum
27 explaining the Auditor General's opinion about the success of the Tse Daa Kaan Chapter's
28 corrective efforts and the Chapter's compliance with its approved Corrective Action Plan
29 during the noted six-month period.

30 C. The Office of the Auditor General shall then promptly submit such memorandum along with

1 the Tse Daa Kaan Chapter's status report to the Resources and Development Committee and
2 the Budget and Finance Committee, in accordance with 12 N.N.C. §7(F)(2).

3 D. Twelve months after the effective date of this Action, the Office of the Auditor General shall
4 conduct a follow-up review of the Tse Daa Kaan Chapter to determine whether or not the
5 Chapter has successfully implemented its approved Corrective Action Plan. See 12 N.N.C.
6 §7(G).

7 E. The Office of the Auditor General shall then promptly prepare its twelve-month report on its
8 findings resulting from the follow-up review. Such report shall include the Auditor General's
9 recommended sanctions, if any, to be imposed upon the Tse Daa Kaan Chapter for failing to
10 sufficiently implement its Corrective Action Plan. See 12 N.N.C. §7(G).

11 F. The Auditor General's follow-up report shall be presented to the Resources and Development
12 Committee and the Budget and Finance Committee. See 12 N.N.C. § 7(G); 12 N.N.C. § 7(H).

13
14 **SECTION FIVE. EFFECTIVE DATE**

15 This Action shall become effective pursuant to 2 N.N.C. §221(C), 12 N.N.C. §6(A), and 12
16 N.N.C. §7(D).

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18 **SECTION SIX. SAVING CLAUSE**

19 If any provision of this Action is determined invalid by the Navajo Supreme Court, or by a
20 Navajo Nation District Court without appeal to the Navajo Supreme Court, those provisions of
21 this Action that are not determined invalid shall be the law of the Navajo Nation.
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