

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0196-25_

SPONSOR: Rickie Nez

TITLE: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting the Internal Audit of Newcomb Chapter from the Office of the Auditor General; Approving the Proposed Corrective Action Plan of the Newcomb Chapter

Date posted: August 21, 2025 at 6:20PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0196-25

DATE: August 18, 2025

TITLE OF RESOLUTION: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT OF NEWCOMB CHAPTER FROM THE OFFICE OF THE AUDITOR GENERAL; APPROVING THE PROPOSED CORRECTIVE ACTION PLAN OF THE NEWCOMB CHAPTER

PURPOSE: This proposed resolution is to accept the internal audit of the Newcomb Chapter from the Office of the Auditor General and approve the proposed corrective action plan.

FINAL AUTHORITY: Budget and Finance Committee

VOTE REQUIREMENT: Simple Majority

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

5-DAY BILL HOLD PERIOD: 4-20
Website Posting Time/Date: _____
Posting End Date: 08-26-25
Eligible for Action: 08-27-25

Resources & Development Committee
Thence
Budget & Finance Committee

PROPOSED STANDING COMMITTEE RESOLUTION
25th NAVAJO NATION COUNCIL – THIRD YEAR, 2025

Introduced By:

 (Rick Nez)
(Prime Sponsor)

Tracking No. 0196-25

AN ACTION
RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET
AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT OF
NEWCOMB CHAPTER FROM THE OFFICE OF THE AUDITOR
GENERAL; APPROVING THE PROPOSED CORRECTIVE ACTION PLAN
OF THE NEWCOMB CHAPTER

BE IT ENACTED:

SECTION ONE. AUTHORITY

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

1 **SECTION TWO. FINDINGS**

- 2 A. Pursuant to 12 N.N.C. § 6, the Office of the Auditor General has prepared and
3 submitted an audit report titled "Internal Audit of the Newcomb Chapter" Report
4 No. 22-13 - dated September 2022 (the "Audit Report"), which is attached as
5 **Exhibit A**.
- 6 B. The Newcomb Chapter responded to the Audit Report with a memorandum to the
7 Auditor General dated September 26, 2022, and a Corrective Action Plan ("CAP")
8 attached as **Exhibit B**, addressing the 11 audit findings in the Audit Report.
- 9 C. Newcomb's Chapter Resolution, NWCB-070724-064, dated July 07, 2024, which
10 approved the Newcomb Chapter CAP, attached as **Exhibit C**.
- 11

12 **SECTION THREE. APPROVAL OF THE AUDIT REPORT AND THE CORRECTIVE**
13 **ACTION PLAN OF NEWCOMB CHAPTER**

- 14 A. The Budget and Finance Committee accepts the Audit Report for Newcomb Chapter
15 "Internal Audit of the Newcomb Chapter" Report No. 22-13, dated September
16 2022, attached as **Exhibit A**.
- 17 B. The Budget and Finance Committee approves the CAP submitted by Newcomb Chapter,
18 attached as **Exhibit B**.
- 19

20 **SECTION FOUR. DIRECTIVES**

- 21 A. A copy of the Audit Report and Newcomb Chapter's Corrective Action Plan, as
22 approved in this legislation, shall be provided to the Resources and Development
23 Committee as part of Resources and Development Committee's oversight
24 responsibility over Navajo Nation Chapters. 12 N.N.C. § 7(E).
- 25 B. The Newcomb Chapters shall prepare and submit a written status report on the Chapter's
26 progress regarding implementation of its Corrective Action Plan. The Newcomb
27 Chapters shall submit such report to the Office of the Auditor General no later than six
28 months after the date of approval of this legislation. 12 N.N.C. § 7(F).
- 29 C. The Office of the Auditor General shall receive and review the Newcomb Chapter's
30 status report, shall prepare a memorandum explaining the Auditor General's opinion

1 as to the success of the Chapter's corrective efforts, and shall provide a copy of
2 the Chapter's status report along with the Office of the Auditor General memorandum
3 to the Resources and Development Committee and the Budget and Finance
4 Committee. 12 N.N.C. § 7(F).

- 5 D. Twelve months after the effective date of this legislation the Office of the Auditor
6 General shall conduct a follow-up review of the Newcomb Chapter to review and
7 verify the Chapter's implementation of its Corrective Action Plan. The Office of the
8 Auditor General shall prepare a report on its findings resulting from the follow-up
9 review, and such report shall include the Auditor General's recommended sanctions,
10 if any, to be imposed upon the Newcomb Chapter for failure to implement the
11 Corrective Action Plan. 12 N.N.C. § 7(G).