

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0203-25_

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to Budget and Finance and Naabik'íyáti' Committees and Navajo Nation Council; Accepting the Audit Report on the Basic Financial Statements of the Navajo Nation for Fiscal Year 2024

Date posted: August 25, 2025 at 4:51 PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0203-25

DATE: August 25, 2025

TITLE OF RESOLUTION: AN ACTION RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES AND NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT ON THE BASIC FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR FISCAL YEAR 2024

PURPOSE: This proposed resolution approves the Navajo Nation's annual audit for FY 2024.

FINAL AUTHORITY: Navajo Nation Council

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: Al Mike III
Website Posting Time/Date: _____
Posting End Date: 08/30/25
Eligible for Action: 08/31/25

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

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
24th NAVAJO NATION COUNCIL – Third Year, 2025

Introduced By:


(Sponsor)

Tracking No. 0203-25

**AN ACTION
RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES AND
NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT ON THE BASIC
FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR
FISCAL YEAR 2024**

BE IT ENACTED:

SECTION ONE. 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'iyáti' Committee before it is heard by the Navajo Nation Council. 2 N.N.C. § 164 (A)(9).
- C. The Budget and Finance Committee has the 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 TWO. FINDINGS

1 KPMG, LLC, an independent auditor has prepared the 2025 annual audit on the basic financial
2 statements for the Navajo Nation. The annual audit is attached as **Exhibit A**.

3
4 **SECTION THREE. APPROVAL**

5 The Navajo Nation hereby accepts the audit report of KPMG, LLC on the Basic Financial
6 Statement of the Navajo Nation for Fiscal Year 2025, attached as **Exhibit A**.