

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0226-25

SPONSOR: Crystalyn Curley

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

***Date posted:*** October 1, 2025 at 4:07 PM

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**LEGISLATIVE SUMMARY SHEET**  
**Tracking No. 0226-25**

**DATE:** September 29, 2025

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

**PURPOSE:** The purpose of this proposed resolution is to accept the internal audit of the Tselani- Cottonwood Chapter from the Office of the Auditor General and to approve the proposed corrective action plan.

**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:                       
Website Posting Time/Date:                       
Posting End Date: 10-06-25  
Eligible for Action: 10-07-25

Resources & Development Committee  
Thence  
Budget & Finance Committee

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

Introduced By:



(Prime Sponsor)

Tracking No. 0226-25

AN ACTION

**RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET  
AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT OF  
THE TSELANI-COTTONWOOD CHAPTER FROM THE OFFICE OF THE  
AUDITOR GENERAL; APPROVING THE PROPOSED CORRECTIVE  
ACTION PLAN OF THE TSELANI-COTTONWOOD 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 Tselani-Cottonwood Chapter"  
4 Report No. 23-02 – dated December 2022 (the "Audit Report"), which is attached  
5 as **Exhibit A**.
- 6 B. The Tselani-Cottonwood Chapter responded to the Audit Report with a  
7 memorandum to the Auditor General dated November 30, 2022, and a Corrective  
8 Action Plan ("CAP") attached as **Exhibit B**, addressing the three audit findings in the  
9 Audit Report.
- 10 C. Tselani-Cottonwood Chapter Resolution, TSEL-25-977, dated August 19, 2025,  
11 which approved the Tselani-Cottonwood Chapter CAP, attached as **Exhibit C**.

12  
13 **SECTION THREE. ACCEPTING THE AUDIT REPORT AND APPROVING THE**  
14 **CORRECTIVE ACTION PLAN OF TSELANI-COTTONWOOD CHAPTER**

- 15 A. The Budget and Finance Committee accepts the Audit Report for Tselani-Cottonwood  
16 Chapter "Internal Audit of the Tselani-Cottonwood Chapter" Report No. 23-02,  
17 dated December 2022, attached as **Exhibit A**.
- 18 B. The Budget and Finance Committee approves the CAP submitted by Tselani-  
19 Cottonwood Chapter, attached as **Exhibit B**.

20  
21 **SECTION FOUR. DIRECTIVES**

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

1 C. The Office of the Auditor General shall receive and review the Tselani-Cottonwood  
2 Chapter's status report, shall prepare a memorandum explaining the Auditor General's  
3 opinion as to the success of the Chapter's corrective efforts, and shall provide a  
4 copy of the Chapter's status report along with the Office of the Auditor General  
5 memorandum to the Resources and Development Committee and the Budget and  
6 Finance Committee. 12 N.N.C. § 7(F)(2).

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