THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION

LEGISLATION NO: _0256-25__ **SPONSOR: Herman M. Daniels, Jr.**

TITLE: **An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting the Internal Audit of Naatsis'Aan (Navajo Mountain) Chapter from the Office of the Auditor General Approving the Proposed Corrective Action Plan of the Naatsis'Aan (Navajo Mountain) Chapter**

Date posted: **November 07, 2025 at 4:35 PM**

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LEGISLATIVE SUMMARY SHEET
Tracking No. 0256-25

DATE: November 04, 2025

TITLE OF RESOLUTION: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT OF NAATSIS'AAN (NAVAJO MOUNTAIN) CHAPTER FROM THE OFFICE OF THE AUDITOR GENERAL; APPROVING THE PROPOSED CORRECTIVE ACTION PLAN OF THE NAATSIS'AAN (NAVAJO MOUNTAIN) CHAPTER

PURPOSE: The purpose of this proposed resolution is to accept special review of Naatsis'Aan (Navajo Mountain) 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: [signature]
Website Posting Time/Date:
Posting End Date: 11-12-25
Eligible for Action: 11-13-25

Resources & Development Committee
Thence
Budget & Finance Committee

PROPOSED STANDING COMMITTEE RESOLUTION

25th NAVAJO NATION COUNCIL – THIRD YEAR, 2025

Introduced By:

____
(Prime Sponsor)

Tracking No. 0256-25

AN ACTION

RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT OF NAATSIS'AAN (NAVAJO MOUNTAIN) CHAPTER FROM THE OFFICE OF THE AUDITOR GENERAL; APPROVING THE PROPOSED CORRECTIVE ACTION PLAN OF THE NAATSIS'AAN (NAVAJO MOUNTAIN) CHAPTER

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Resources and Development Committee serves as the oversight committee for all Navajo Nation Chapters, pursuant to 2 N.N.C. § 501(C)(l).

B. As the oversight authority for Chapters, the Resources and Development Committee reviews audit reports and proposed corrective action plans regarding Chapter financial matters, pursuant to 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).

SECTION TWO. FINDINGS

A. Pursuant to 12 N.N.C. § 6, the Office of the Auditor General has prepared and submitted an audit report titled "Internal Audit of the Naatsis'Aan (Navajo Mountain) Chapter" Report No. 25-13 dated May 20, 2025 (the "Audit Report"), which is attached as **Exhibit A.**

B. The Naatsis'Aan (Navajo Mountain) Chapter responded to the Audit Report with a memorandum to the Auditor General dated May 14, 2025, and a Corrective Action Plan ("CAP") attached as **Exhibit B**, addressing the ten audit findings in the Audit Report.

C. Naatsis'Aan (Navajo Mountain) Chapter Resolution, NMC-09/2025-192, dated September 28, 2025, which approved the Naatsis'Aan (Navajo Mountain) Chapter CAP, attached as **Exhibit C.**

SECTION THREE. APPROVAL OF THE AUDIT REPORT AND THE CORRECTIVE ACTION PLAN OF NAATSIS'AAN (NAVAJO MOUNTAIN) CHAPTER

A. The Budget and Finance Committee accepts the Audit Report for Naatsis'Aan (Navajo Mountain) Chapter "Internal Audit of the Naatsis'Aan (Navajo Mountain) Chapter" Report No. 25-13 dated May 20, 2025, attached as **Exhibit A**.

B. The Budget and Finance Committee approves the CAP submitted by Naatsis'Aan (Navajo Mountain) Chapter, attached as **Exhibit B**.

SECTION FOUR. DIRECTIVES

A. A copy of the Audit Report and Naatsis'Aan (Navajo Mountain) Chapter's Corrective Action Plan, as approved in this legislation, shall be provided to the Resources and Development Committee as part of Resources and Development Committee's oversight responsibility over Navajo Nation Chapter, pursuant to 12 N.N.C. § 7(E).

B. The Naatsis'Aan (Navajo Mountain) Chapter shall prepare and submit a written status report to the Office of the Auditor General, no later than six months after the date of approval of the Naatsis'Aan (Navajo Mountain) Chapter's proposed corrective action legislation. The report shall address the Chapter's progress regarding implementation of its Corrective Action Plan, pursuant to 12 N.N.C. § 7(F).

C. The Office of the Auditor General shall receive and review the Naatsis'Aan (Navajo Mountain) Chapter's status report, shall prepare a memorandum explaining the Auditor General's opinion as to the success of the Chapter's corrective efforts, and shall provide a copy of the Chapter's status report along with the Office of the Auditor General memorandum to the Resources and Development Committee and the Budget and Finance Committee, pursuant to 12 N.N.C. § 7(F).

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