

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0020-26

SPONSOR: Danny Simpson

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

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0020-26

DATE: January 14, 2026

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

PURPOSE: This proposed resolution is to accept the internal audit of the Nageezi 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.

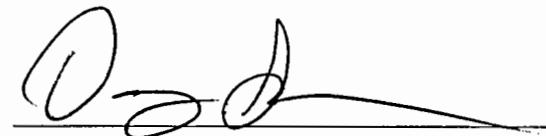
5-DAY HOLD PERIOD: 11 MIGI
Website Posting Time/Date:
Posting End Date: 01/28/26
Eligible for Action: 01/29/26

Resources & Development Committee
Thence
Budget & Finance Committee

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 **25th NAVAJO NATION COUNCIL – FOURTH YEAR, 2026**

3 Introduced by:

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8 (Prime Sponsor)

9 Tracking No. 0020-26

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11 **AN ACTION**
12 **RELATING TO THE RESOURCES AND DEVELOPMENT AND THE BUDGET**
13 **AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT OF**
14 **NAGEEZI CHAPTER FROM THE OFFICE OF THE AUDITOR GENERAL;**
15 **APPROVING THE PROPOSED CORRECTIVE ACTION PLAN OF THE**
16 **NAGEEZI CHAPTER**

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18 BE IT ENACTED:

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20 **SECTION ONE. AUTHORITY**

21 A. The Resources and Development Committee serves as the oversight committee of
22 Navajo Nation Chapters. 2 N.N.C. § 501(C)(1).

23 B. As the oversight authority for Chapters, the Resources & Development Committee
24 reviews audit reports and proposed corrective action plans regarding Chapter financial
25 matters. 12 N.N.C. § 7(E).

26 C. The Budget and Finance Committee has the final authority to review and approve audit
27 reports issued by the Auditor General, as well as proposed corrective action plans. 12
28 N.N.C. §§ 6(A) and 7(D).

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30 **SECTION TWO. FINDINGS**

1 A. Pursuant to 12 N.N.C. § 6, the Navajo Nation Office of the Auditor General has
2 prepared and submitted an audit report titled “Internal Audit of the Nageezi Chapter”
3 Report No. 21-24 (the “Audit Report”), which is attached as **Exhibit A**.

4 B. The Auditor General’s summary of the findings in the Audit Report is explained in a
5 letter to the Nageezi Chapter President, dated September 30, 2021. This letter is
6 attached as **Exhibit B**.

7 C. The Nageezi Chapter responded to the Audit Report with a memorandum to the Auditor
8 General dated September 22, 2021, and a Corrective Action Plan (“CAP”) attached as
9 **Exhibit C**, addressing the 19 audit findings in the Audit Report.

10 D. Chapter Resolution No. NC 25-062, attached as, **Exhibit D** dated May 09, 2025,
11 approved the Nageezi Chapter CAP.

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13 **SECTION THREE. APPROVAL OF THE AUDIT REPORT AND THE CORRECTIVE**
14 **ACTION PLAN OF NAGEEZI CHAPTER**

15 A. The Budget and Finance Committee accepts the Audit Report for Nageezi Chapter
16 “Internal Audit of the Nageezi Chapter” Report No. 21-24, dated September 2021,
17 attached as **Exhibit A**.

18 B. The Budget and Finance Committee approves the CAP submitted by Nageezi Chapter,
19 attached as **Exhibit C**.

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21 **SECTION FOUR. DIRECTIVES**

22 A. A copy of the Audit Report and Nageezi Chapter’s Corrective Action Plan, as approved in
23 this legislation, shall be provided to the Resources and Development Committee as part of
24 Resources and Development Committee’s oversight responsibility over Navajo Nation
25 Chapters. 12 N.N.C. § 7(E).

26 B. The Nageezi Chapter shall prepare and submit a written status report on the Chapter’s progress
27 regarding implementation of its Corrective Action Plan. The Nageezi Chapter shall submit
28 such report to the Office of the Auditor General no later than six months after the date of
29 approval of this legislation. 12 N.N.C. § 7(F).

30 C. The Office of the Auditor General shall receive and review the Nageezi Chapter’s status

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

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

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