

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0047-26\_

SPONSOR: Norman Begay

**TITLE: An Action Relating to Resources and Development and Budget and Finance Committees: Accepting the Follow-up Review of Tohajiilee Chapter Corrective Action Plan Implementation; Imposing Sanctions for Not Implementing the Corrective Action Plan**

***Date posted:*** March 02, 2026 at 3:46PM

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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0047-26

**DATE:** February 19, 2026

**TITLE OF RESOLUTION:** AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING THE FOLLOW-UP REVIEW OF TO'HAJIILEE CHAPTER CORRECTIVE ACTION PLAN IMPLEMENTATION; IMPOSING SANCTIONS FOR NOT IMPLEMENTING THE CORRECTIVE ACTION PLAN

**PURPOSE:** The purpose of this proposed resolution is to accept the follow-up review of the To'hajiilee Chapter's corrective action plan implantation and to impose sanctions for not implementing the 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: ALMIB  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 03/17/26  
Eligible for Action: 03/18/26

PROPOSED STANDING COMMITTEE RESOLUTION  
25<sup>TH</sup> NAVAJO NATION COUNCIL -- Fourth Year, 2026

Introduced by:

ALMIB  
(Prime Sponsor)

Tracking No. 0047-26

**AN ACTION**  
**RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND**  
**FINANCE COMMITTEES; ACCEPTING THE FOLLOW-UP REVIEW OF**  
**TO'HAJILEE CHAPTER CORRECTIVE ACTION PLAN**  
**IMPLEMENTATION; IMPOSING SANCTIONS FOR NOT IMPLEMENTING**  
**THE CORRECTIVE ACTION PLAN**

BE IT ENACTED:

**SECTION ONE. AUTHORITY**

- A. The Resources and Development Committee serves as the oversight committee for Chapters of the Navajo Nation. 2 N.N.C § 501(C)(1).
- B. 12 N.N.C. §§1-10 codifies the Auditor General's Plan of Operation which provides that "12 months after the release of the audit report, the Auditor General will conduct a follow-up to document the status of implementation [of the corrective action plan.]" 12 N.N.C. § 7(G).
- C. The Budget and Finance Committee is charged with receiving post-audit follow-up reports from the Auditor General. 12 N.N.C §§ 6(B) and 7(H).
- D. As part of the follow-up report, the Auditor General shall recommend action to be taken by the Budget and Finance Committee and present the report to the standing

1 committee or committees having oversight responsibility for the audited program. 12  
2 N.N.C. § 7(G).

- 3 E. “Based on the follow-up review and any recommendations made by the standing  
4 committee having oversight responsibility for the audited program, the Budget and  
5 Finance Committee will determine what actions should be taken.” 12 N.N.C. § 7(I).  
6 F. In accordance with 12 N.N.C. § 7(G), “the Auditor General shall recommend action  
7 to be taken by the Budget and Finance Committee and the [Resources and  
8 Development Committee”. The Auditor General may recommend sanctions pursuant  
9 to 12 N.N.C. §9.  
10 G. The Auditor General Plan of Operation provides that “[a]ny director or chapter  
11 official whose salary or other payments are withheld pursuant to § 9(C) shall have  
12 the right to have the withholding reviewed by the Navajo Nation Office of Hearing  
13 and Appeals.” 12 N.N.C. § 9(D).

14  
15 **SECTION TWO. FINDINGS**

- 16 A. The Auditor General previously conducted an audit of To’hajiilee Chapter. The  
17 Budget and Finance Committee approved the audit report and the corrective action  
18 plan on December 27, 2018 in resolution BFD-54-18, attached as **Exhibit A**.  
19 B. The Auditor General conducted a follow-up review to determine if the To’hajiilee  
20 Chapter implemented the corrective action plan. The Auditor General’s report titled,  
21 “A Follow-up Review of the To’hajiilee Chapter Corrective Action Plan  
22 Implementation” (Report No. 21-06, March, 2021) is attached as **Exhibit B**.  
23 C. The corrective action plan listed fifty (50) corrective measures. The To’hajiilee  
24 Chapter implemented 17 (34%) corrective measures, leaving 33 (66%) not fully  
25 implemented. As a result, the Chapter’s corrective action plan has not been  
26 implemented.  
27 D. The Auditor General recommended sanctions be imposed upon To’hajiilee Chapter  
28 and its officials in accordance with 12 N.N.C. §§9(B) and 9(C). The Budget and  
29 Finance Committee is authorized to make the final determination on what actions  
30 should be taken. 12 N.N.C. §7(I).

1           **SECTION THREE. ACCEPTANCE AND APPROVAL**

- 2           A. The Navajo Nation accepts the Auditor General’s Report, “A Follow-up Review of  
3           the To’hajiilee Chapter Corrective Action Plan Implementation” (Report No. 21-06,  
4           March, 2021), attached as **Exhibit B**.
- 5           B. The Navajo Nation “Controller shall cause ten percent (10%) of monies payable from  
6           any governmental fund of the Navajo Nation as defined at 12 N.N.C. §810(S) to be  
7           withheld after the recommended sanction is approved by the Budget and Finance  
8           Committee and issued to [To’hajiilee Chapter] until such time as the [To’hajiilee  
9           Chapter] demonstrates to the Auditor General that the corrective action plan has been  
10          implemented.” 12 N.N.C. §9(B).
- 11          C. The Navajo Nation Controller shall cause twenty percent (20%) of the chapter  
12          officials stipend payments to be withheld in accordance with 12 N.N.C. §9(C).
- 13          D. The chapter officials may appeal the imposition of sanctions immediately in  
14          accordance with 12 N.N.C. §9(D).
- 15          E. The To’hajiilee Chapter shall provide proof of implementation of the corrective  
16          action plan at which time the Auditor General shall immediately report the  
17          compliance to the Controller who shall then release all withheld funds in accordance  
18          with 12 N.N.C. §§ 9(B) and (C).
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