

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0049-26

SPONSOR: Danny Simpson

**TITLE: An Action Relating to the Resources and Development Committee and The Budget and Finance Committee; Accepting the Internal Audit of the White Rock Chapter and Approving the Chapter's Proposed Corrective Action Plan**

***Date posted:*** March 05, 2026 at 3:51 PM

Digital comments may be e-mailed to [comments@navajo-nsn.gov](mailto:comments@navajo-nsn.gov)

Written comments may be mailed to:

Executive Director  
Office of Legislative Services  
P.O. Box 3390  
Window Rock, AZ 86515  
(928) 871-7586

**Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.**

**Please note:** This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. §374 *et. seq.*

**LEGISLATIVE SUMMARY SHEET**

**Tracking No.** 0049-26

**DATE:** February 18, 2026

**TITLE OF RESOLUTION: AN ACTION RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE AND THE BUDGET AND FINANCE COMMITTEE; ACCEPTING THE INTERNAL AUDIT OF THE WHITE ROCK CHAPTER AND APPROVING THE CHAPTER'S PROPOSED CORRECTIVE ACTION PLAN**

**PURPOSE:** The purpose of this proposed resolution is to accept a special review of the White Rock Chapter and to approve the Chapter's 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: AMM  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 03/10/26  
Eligible for Action: 03/11/26

1 PROPOSED STANDING COMMITTEE RESOLUTION  
2 25<sup>th</sup> NAVAJO NATION COUNCIL - Fourth Year, 2026

3 Introduced by:

4   
5 \_\_\_\_\_

6 (Sponsor)

7  
8 Tracking No. 0049-26

9  
10 AN ACTION

11 RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE AND  
12 THE BUDGET AND FINANCE COMMITTEE; ACCEPTING THE INTERNAL  
13 AUDIT OF THE WHITE ROCK CHAPTER AND APPROVING THE CHAPTER'S  
14 PROPOSED CORRECTIVE ACTION PLAN

15  
16 BE IT ENACTED:

17  
18 SECTION ONE. AUTHORITY

- 19 A. The Resources and Development Committee is the oversight committee for all 110 Navajo  
20 Nation Chapters. 2 N.N.C. § 501 (C) (1).  
21 B. As the oversight authority for Chapters, the Resources and Development Committee reviews  
22 audit reports and proposed corrective action plans regarding Chapter financial matters. 12  
23 N.N.C. § 7 (E).  
24 C. The Budget and Finance Committee has the final authority to review and approve audit reports  
25 issued by the Auditor General, as well as proposed corrective action plans. 12 N.N.C. § 6 (A)  
26 and § 7 (D).

27  
28 SECTION TWO. FINDINGS

- 29 A. In accordance with 12 N.N.C. § 6, the Navajo Nation Office of the Auditor General provided  
30 an internal audit report to the White Rock Chapter. This report is dated December 2024

1 (hereinafter referred to as “Audit Report”), and is attached as **Exhibit A**. This Audit Report  
2 was prepared by the Office of the Auditor General. The Auditor General’s summary of the  
3 findings in the Audit Report is explained in a letter to the White Rock Chapter President, dated  
4 December 31, 2024, attached as **Exhibit A**.

5 B. The White Rock Chapter responded with a letter to the Auditor General regarding the Audit  
6 Report. The Chapter’s response is dated December 26, 2024, attached as **Exhibit A**, *See* Tab  
7 Client Response.

8 C. In Resolution WRC-026-003, the White Rock Chapter approves the Chapter’s Corrective  
9 Action Plan to address and resolve the findings, attached as **Exhibit B**.

10 D. The Chapter submitted its Resolution and detailed Corrective Action Plan (“CAP”) to the  
11 Office of the Auditor General on December 4, 2025. The CAP addresses the findings in the  
12 Audit Report, and the Chapter proposes to cure the Audit Report findings immediately. The  
13 Chapter’s proposed Corrective Action Plan is attached as **Exhibit B**.

14  
15 **SECTION THREE. ACCEPTING THE AUDIT OF THE WHITE ROCK CHAPTER**  
16 **AND APPROVING THE CHAPTER’S PROPOSED CORRECTIVE ACTION PLAN**

17 A. The Navajo Nation accepts the Auditor General’s Internal Audit of the White Rock Chapter  
18 dated December 2024, attached as **Exhibit A**.

19 B. The Navajo Nation approves the Corrective Action Plan proposed by the White Rock Chapter,  
20 attached as **Exhibit B**. This Corrective Action Plan is approved for use by the White Rock  
21 Chapter in addressing and resolving the findings explained in the Internal Audit.

22 C. The White Rock Chapter is expected to resolve the unfavorable findings in the Audit Report  
23 immediately, which is noted by the Chapter in its Corrective Action Plan.

24  
25 **SECTION FOUR. DIRECTIVES**

26 A. The White Rock Chapter shall prepare and submit a written status report on its progress at  
27 implementing all tasks set forth in its approved Corrective Action Plan. In compliance with 12  
28 N.N.C. § 7 (F), the White Rock Chapter shall submit said report to the Office of the Auditor  
29 General no later than six months after the effective date of this Action.

30 B. Pursuant to 12 N.N.C. § 7 (F) (2), the Office of the Auditor General shall receive and review

1 the White Rock Chapter's six-month status report and shall prepare a memorandum explaining  
2 the Auditor General's opinion about the success of the White Rock Chapter's corrective efforts  
3 and the Chapter's compliance with its approved Corrective Action Plan during the noted six-  
4 month period.

5 C. The Office of the Auditor General shall then promptly submit such memorandum along with  
6 the White Rock Chapter's status report to the Resources and Development Committee and the  
7 Budget and Finance Committee, in accordance with 12 N.N.C. § 7 (F) (2).

8 D. Twelve months after the effective date of this Action, the Office of the Auditor General shall  
9 conduct a follow-up review of the White Rock Chapter to determine whether or not the Chapter  
10 has successfully implemented its approved Corrective Action Plan. *See* 12 N.N.C. § 7 (G).

11 E. The Office of the Auditor General shall then promptly prepare its twelve-month report on its  
12 findings resulting from the follow-up review. Such report shall include the Auditor General's  
13 recommended sanctions, if any, to be imposed upon the White Rock Chapter for failing to  
14 sufficiently implement its Corrective Action Plan. *See* 12 N.N.C. § 7 (G).

15 F. The Auditor General's follow-up report shall be presented to the Resources and Development  
16 Committee and the Budget and Finance Committee. *See* 12 N.N.C. § 7 (G); 12 N.N.C. § 7 (H).