

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0085-26\_

SPONSOR: Brenda Jesus

**TITLE: An Action Relating to Resources and Development and Budget and Finance Committees; Accepting a Performance Audit of the Navajo Transit System and Approving the Navajo Transit System Proposed Corrective Action Plan**

***Date posted:*** April 20, 2026 at 4:25PM

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**LEGISLATIVE SUMMARY SHEET**  
**Tracking No. 0085-26**

**DATE:** April 17, 2026

**TITLE OF RESOLUTION: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING A PERFORMANCE AUDIT OF THE NAVAJO TRANSIT SYSTEM AND APPROVING THE NAVAJO TRANSIT SYSTEM PROPOSED CORRECTIVE ACTION PLAN**

**PURPOSE:** This legislation, if approved, would accept the Performance Audit conducted by the Office of the Auditor General for the Navajo Transit System and approve the program'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: Al Nub  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 4/25/26  
Eligible for Action: 4/26/26

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

3 Introduced by:

4   
5 \_\_\_\_\_  
6 Primary Sponsor

7  
8 Tracking No. 0085-26

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10 AN ACTION  
11 RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET  
12 AND FINANCE COMMITTEES; ACCEPTING A PERFORMANCE  
13 AUDIT OF THE NAVAJO TRANSIT SYSTEM AND APPROVING THE  
14 NAVAJO TRANSIT SYSTEM PROPOSED CORRECTIVE ACTION  
15 PLAN  
16

17 BE IT ENACTED:

18  
19 SECTION ONE. AUTHORITY

- 20 A. The Resources and Development Committee is a standing committee of the Navajo  
21 Nation Council and has legislative oversight authority over the Navajo Division of  
22 Transportation pursuant to 2 N.N.C. §§ 500(A) and 501(C)(1). The Navajo  
23 Division of Transportation administers the Navajo Transit System, which was  
24 previously administered under the Division of General Services and subject to  
25 legislative oversight by the Health, Education and Human Services Committee, but  
26 was formally transferred to the Navajo Division of Transportation and the  
27 Resources and Development Committee. *See* CO-59-21.
- 28 B. The Budget and Finance Committee is a standing committee of the Navajo Nation  
29 Council with the power to act as an Audit Committee of the Navajo Nation  
30 government and has final authority to review and approve audit reports issued by

1 the Auditor General, as well as proposed corrective action plans. 2 N.N.C. §§  
2 300(A) and C(6) and 12 N.N.C. §§ 6(A) and 7(D).

3  
4 **SECTION TWO. FINDINGS**

- 5 A. In accordance with 12 N.N.C. § 6, the Navajo Nation Office of the Auditor General  
6 has provided a performance audit report of the Navajo Transit System, Report No.  
7 19-18, dated June 2019 (hereinafter referred to as “Audit Report”) which is  
8 attached hereto as **Exhibit A**.
- 9 B. The Auditor General’s summary of the findings in the Audit Report is explained in  
10 a letter to the Acting Transit Manager of the Navajo Transit System, dated June 27,  
11 2019, included in **Exhibit A**.
- 12 C. The Navajo Transit System accepted the Auditor General’s final draft of the Audit  
13 Report, in a memorandum dated June 21, 2019, and is included in **Exhibit A**. *See*  
14 *Client Response Tab*.
- 15 D. The Navajo Transit System provided a Corrective Action Plan (“CAP”) to the  
16 Navajo Nation Office of the Auditor General dated September 12, 2025, attached as  
17 **Exhibit B**.

18  
19 **SECTION THREE. ACCEPTING THE AUDIT OF THE NAVAJO TRANSIT**  
20 **SYSTEM AND APPROVING THE NAVAJO TRANSIT SYSTEM’S PROPOSED**  
21 **CORRECTIVE ACTION PLAN**

- 22 A. The Navajo Nation hereby accepts and approves the Auditor General’s Audit  
23 Report of the Navajo Transit System, Report No. 19-18, attached as **Exhibit A**.
- 24 B. The Navajo Nation hereby accepts and approves the CAP proposed by the Navajo  
25 Transit System, attached as **Exhibit B**.

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27 **SECTION FOUR. DIRECTIVES**

- 28 A. A copy of the Audit Report and Navajo Transit System’s CAP, as approved in this  
29 legislation, shall be provided to the Resources and Development Committee as part  
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- 1 B. The Navajo Transit System shall prepare and submit a written status report on its  
2 progress at implementing all tasks set forth in its approved CAP. In compliance  
3 with 12 N.N.C. § 7(F), the Navajo Transit System shall submit said report to the  
4 Office of the Auditor General no later than six months after the effective date of  
5 this Action.
- 6 C. Pursuant to 12 N.N.C. § 7(F)(2), the Office of the Auditor General Shall receive  
7 and review the Navajo Transit System's six-month status report and shall prepare a  
8 memorandum explaining the Auditor General's opinion about the success of the  
9 Navajo Transit System's corrective efforts and the programs compliance with its  
10 approved CAP during the noted six-month period.
- 11 D. The Office of the Auditor General shall then promptly submit such memorandum  
12 along with the Navajo Transit System's status report to the Resources and  
13 Development Committee and the Budget and Finance Committee, in accordance  
14 with 12 N.N.C. § 7(F)(2).
- 15 E. Twelve months after the effective date of this Action, the Office of the Auditor  
16 General shall conduct a follow-up review of the Navajo Transit System to  
17 determine whether or not the program has successfully implemented its approved  
18 CAP. *See* 12 N.N.C. § 7(G).
- 19 F. The Office of the Auditor General shall then promptly prepare its twelve-month  
20 report on its findings resulting from the follow-up review. Such report shall include  
21 the Auditor General's recommended actions to be taken, if any, by the Resources  
22 and Development Committee and the Budget and Finance Committee. *See* 12  
23 N.N.C. § 7(G).
- 24 G. The Auditor General's follow-up report shall be presented to the Resources and  
25 Development Committee and the Budget and Finance Committee. *See* 12 N.N.C.  
26 §§ 7(G) and 7(H).
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