

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0093-26\_

SPONSOR: Titus J. Nez

**TITLE: An Action Relating to the Resources and Development and Budget and Finance Committees; Accepting the Internal Audit if the Ivanbito Chapter and Approve the Chapter's Proposed Corrective Action Plan**

***Date posted:*** May 04, 2026 at 5:06PM

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**LEGISLATIVE SUMMARY SHEET**

**Tracking No.** 0093-2p

**DATE:** April 17, 2026

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

**PURPOSE:** This legislation, if approved, would accept the Internal Audit conducted by the Office of the Auditor General for the Iyanbito Chapter and 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: AMMATED  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 5/9/26  
Eligible for Action: 5/10/26

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. 0093-26

9  
10 AN ACTION  
11 RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET  
12 AND FINANCE COMMITTEES; ACCEPTING THE INTERNAL AUDIT  
13 OF THE IYANBITO 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 a standing committee of the Navajo  
20 Nation Council and has legislative oversight for all 110 Navajo Nation Chapters. 2  
21 N.N.C. §§ 500(A) and (C), and 501(C)(1).  
22 B. As the oversight authority for Chapter, the Resources and Development Committee  
23 reviews audit reports and proposed corrective action plans regarding Chapter  
24 financial matters. 12 N.N.C. § 7(E).  
25 C. The Budget and Finance Committee is a standing committee of the Navajo Nation  
26 Council with the power to act as an Audit Committee of the Navajo Nation  
27 government and has final authority to review and approve audit reports issued by  
28 the Auditor General, as well as proposed corrective action plans. 2 N.N.C. §§  
29 300(A) and C(6) and 12 N.N.C. § 7(D).  
30

1       **SECTION TWO. FINDINGS**

- 2       A. In accordance with 12 N.N.C. § 6, the Navajo Nation Office of the Auditor General  
3       provided an internal audit report to the Iyanbito Chapter, Report No. 24-13. This  
4       report is dated September 2024 (hereinafter referred to as “Audit Report”), and is  
5       attached as **Exhibit A**. This Audit Report was prepared by the Office of the Auditor  
6       General. The Auditor General’s summary of the findings in the Audit Report is  
7       explained in a letter to the Iyanbito Chapter President, dated September 30, 2024,  
8       included in **Exhibit A**.
- 9       B. The Iyanbito Chapter responded with a letter to the Auditor General regarding the  
10      Audit Report. The Chapter’s response is dated September 30, 2024, and is included  
11      in **Exhibit A**. *See* Tab Chapter Response.
- 12      C. In Resolution ICH67-04-2025-048, the Iyanbito Chapter approves the Chapter’s  
13      Corrective Action Plan (“CAP”) to address and resolve the findings in April of  
14      2025, attached as **Exhibit B**.

15  
16      **SECTION THREE. ACCEPTING THE AUDIT OF THE IYANBITO CHAPTER**  
17      **AND APPROVING THE CHAPTER’S PROPOSED CORRECTIVE ACTION**  
18      **PLAN**

- 19      A. The Navajo Nation accepts the Auditor General’s Internal Audit of the Iyanbito  
20      Chapter, Report No. 24-13, dated September 2024, attached as **Exhibit A**.
- 21      B. The Navajo Nation approves the Corrective Action Plan (“CAP”) proposed by the  
22      Iyanbito Chapter, attached as **Exhibit B**. This CAP is approved for use by the  
23      Iyanbito Chapter in addressing and resolving the findings explained in the Internal  
24      Audit Report.
- 25      C. The Iyanbito Chapter is expected to resolve the unfavorable findings in the Audit  
26      Report immediately.

27  
28      **SECTION FOUR. DIRECTIVES**

- 29      A. The Iyanbito Chapter shall prepare and submit a written status report on its  
30      progress at implementing all task set forth in its approved CAP. In compliance with

1           12 N.N.C. § 7(F), the Iyanbito Chapter shall submit said report to the Office of the  
2 Auditor General no later than six months after the effective date of this Action.

3           B. Pursuant to 12 N.N.C. § 7(F)(2), the Office of the Auditor General Shall receive  
4 and review the Iyanbito Chapter's six-month status report and shall prepare a  
5 memorandum explaining the Auditor General's opinion about the success of the  
6 Iyanbito Chapter's corrective efforts and the Chapter's compliance with its  
7 approved CAP during the noted six-month period.

8           C. The Office of the Auditor General shall then promptly submit such memorandum  
9 along with the Iyanbito Chapter's status report to the Resources and Development  
10 Committee and the Budget and Finance Committee, in accordance with 12 N.N.C.  
11 § 7(F)(2).

12           D. Twelve months after the effective date of this Action, the Office of the Auditor  
13 General shall conduct a follow-up review of the Iyanbito Chapter to determine  
14 whether or not the Chapter has successfully implemented its approved CAP. *See* 12  
15 N.N.C. § 7(G).

16           E. The Office of the Auditor General shall then promptly prepare its twelve-month  
17 report on its findings resulting from the follow-up review. Such report shall include  
18 the Auditor General's recommended sanctions, if any, to be imposed upon the  
19 Iyanbito Chapter for failing to sufficiently implement its CAP. *See* 12 N.N.C. §  
20 7(G).

21           F. The Auditor General's follow-up report shall be presented to the Resources and  
22 Development Committee and the Budget and Finance Committee. *See* 12 N.N.C.  
23 §§ 7(G) and 7(H).