

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0157-26_

SPONSOR: Brenda Jesus

TITLE: An Action Relating to Resources and Development and Budget and Finance Committees; Accepting a Performance Audit of the Navajo Nation Business Site Lease and Process and Approving the Division of Economic Development's Proposed Corrective Action Plan

Date posted: June 26, 2026 at 5:16PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0157-26

DATE: June 25, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET AND FINANCE COMMITTEES; ACCEPTING A PERFORMANCE AUDIT OF THE NAVAJO NATION BUSINESS SITE LEASE PROCESS AND APPROVING THE DIVISION OF ECONOMIC DEVELOPMENT'S PROPOSED CORRECTIVE ACTION PLAN

PURPOSE: This legislation, if approved, would accept the Performance Audit conducted by the Office of the Auditor General for the Division of Economic Development and approve the program's proposed Corrective Action Plan.

FINAL AUTHORITY: Budget and Finance Committee

VOTE REQUIRED: Simple Majority

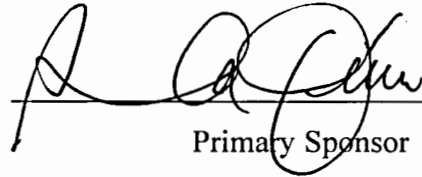
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: 7/11/26
Website Posting Time/Date: _____
Posting End Date: 7/11/26
Eligible for Action: 7/21/26

Resources & Development Committee
Thence
Budget & Finance Committee

PROPOSED STANDING COMMITTEE RESOLUTION
25th NAVAJO NATION COUNCIL—Fourth Year, 2026

Introduced By:


Primary Sponsor

Tracking No. 01517-26

AN ACTION
RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET
AND FINANCE COMMITTEES; ACCEPTING A PERFORMANCE
AUDIT OF THE NAVAJO NATION BUSINESS SITE LEASE PROCESS
AND APPROVING THE DIVISION OF ECONOMIC DEVELOPMENT'S
PROPOSED CORRECTIVE ACTION PLAN

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Resources and Development Committee is a Standing Committee of the Navajo Nation Council and has legislative oversight over the Division of Economic Development. 2 N.N.C. §§ 500(A), (C), and 501(C)(1).
- B. The Budget and Finance Committee is a Standing Committee of the Navajo Nation Council with the power to act as an Audit Committee of the Navajo Nation government and has final authority to review and approve audit reports issued by the Auditor General, as well as proposed corrective action plans. 2 N.N.C. §§ 300(A), C(6), and 12 N.N.C. §§ 6(A), 7(D).

1 **SECTION TWO. FINDINGS**

- 2 A. In accordance with 12 N.N.C. § 6, the Navajo Nation Office of the Auditor General
3 has provided a performance audit report of the Navajo Nation Business Site Lease
4 Process, Report No. 23-17, dated June 2023 (hereinafter referred to as “Audit
5 Report”) which is attached hereto as **Exhibit A**.
- 6 B. The Auditor General’s summary of the findings in the Audit Report is explained in
7 a letter to the Division Director of the Division of Economic Development, dated
8 June 30, 2023, included in **Exhibit A**.
- 9 C. The Division of Economic Development accepted the Auditor General’s final draft
10 of the Audit Report, in a letter dated June 30, 2023, and is included in **Exhibit A**.
11 *See Client Response Tab.*
- 12 D. The Division of Economic Development provided a Corrective Action Plan
13 (“CAP”) to the Navajo Nation Office of the Auditor General dated June 2, 2026,
14 attached as **Exhibit B**.

15
16 **SECTION THREE. ACCEPTING THE AUDIT OF THE NAVAJO NATION**
17 **BUSINESS SITE LEASE PROCESS AND APPROVING THE DIVISION OF**
18 **ECONOMIC DEVELOPMENT’S PROPOSED CORRECTIVE ACTION PLAN**

- 19 A. The Navajo Nation hereby accepts and approves the Auditor General’s Audit
20 Report of the Navajo Nation Business Site Lease Process, Report No. 23-17,
21 attached as **Exhibit A**.
- 22 B. The Navajo Nation hereby accepts and approves the CAP proposed by the Division
23 of Economic Development, attached as **Exhibit B**.

24
25 **SECTION FOUR. DIRECTIVES**

- 26 A. A copy of the Audit Report and Division of Economic Development’s CAP, as
27 approved in this legislation, shall be provided to the Resources and Development
28 Committee as part of its oversight responsibility over the Division of Economic
29 Development. 2 N.N.C. § 501(C)(1).

- 1 B. The Division of Economic Development shall prepare and submit a written status
2 report on its progress at implementing all tasks set forth in its approved CAP. In
3 compliance with 12 N.N.C. § 7(F), the Division of Economic Development shall
4 submit said report to the Office of the Auditor General no later than six months
5 after the effective date of 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 Division of Economic Development's six-month status report and
8 shall prepare a memorandum explaining the Auditor General's opinion about the
9 success of the Division of Economic Development's corrective efforts and the
10 program's compliance with its 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 Division of Economic Development's status report to the Resources
13 and Development Committee and the Budget and Finance Committee, in
14 accordance 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 Division of Economic
17 Development to determine whether or not the program has successfully
18 implemented its approved 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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