

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0158-26_

SPONSOR: Brenda Jesus

TITLE: An Action Relating to the Resources and Development and Budget and Finance Committee; Accepting a Performance Audit of Navajo Nation Agriculture Infrastructure Fund and Approving the Department of Agriculture's Proposed Corrective Action Plan

Date posted: June 26, 2026 at 5:20PM

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LEGISLATIVE SUMMARY SHEET
Tracking No. 0158-26

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 AGRICULTURE INFRASTRUCTURE FUND AND APPROVING THE DEPARTMENT OF AGRICULTURE'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 Department of Agriculture and approve the program's proposed Corrective Action Plan.

FINAL AUTHORITY: Budget and Finance Committee

VOTE REQUIRED: Simple Majority

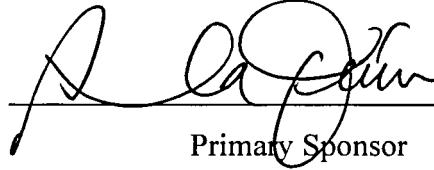
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: 11/14/26
Website Posting Time/Date: _____
Posting End Date: 11/17/26
Eligible for Action: 11/21/26

Resources & Development Committee
Thence
Budget & Finance Committee

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

Introduced By:


Primary Sponsor

Tracking No. 0158-26

AN ACTION
RELATING TO RESOURCES AND DEVELOPMENT AND BUDGET
AND FINANCE COMMITTEES; ACCEPTING A PERFORMANCE
AUDIT OF NAVAJO NATION AGRICULTURE INFRASTRUCTURE
FUND AND APPROVING THE DEPARTMENT OF AGRICULTURE'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 Natural Resources and its subordinate departments, including the Department of Agriculture. 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 Agriculture
4 Infrastructure Fund, Report No. 26-03, dated February 2026 (hereinafter referred to
5 as “Audit 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 memorandum to the Department Manager of the Department of Agriculture,
8 dated February 24, 2026, included in **Exhibit A**.
- 9 C. The Department of Agriculture accepted the Auditor General’s final draft of the
10 Audit Report, in a letter dated February 17, 2026, and is included in **Exhibit A**. *See*
11 Management Response Tab.
- 12 D. The Department of Agriculture provided a Corrective Action Plan (“CAP”) to the
13 Navajo Nation Office of the Auditor General, attached as **Exhibit B**.

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15 **SECTION THREE. ACCEPTING THE AUDIT OF THE NAVAJO NATION**
16 **AGRICULTURE INFRASTRUCTURE FUND AND APPROVING THE**
17 **DEPARTMENT OF AGRICULTURE’S PROPOSED CORRECTIVE ACTION**
18 **PLAN**

- 19 A. The Navajo Nation hereby accepts and approves the Auditor General’s Audit
20 Report of the Agriculture Infrastructure Fund, Report No. 26-03, attached as
21 **Exhibit A**.
- 22 B. The Navajo Nation hereby accepts and approves the CAP proposed by the
23 Department of Agriculture, attached as **Exhibit B**.

24
25 **SECTION FOUR. DIRECTIVES**

- 26 A. A copy of the Audit Report and Department of Agriculture’s CAP, as approved in
27 this legislation, shall be provided to the Resources and Development Committee as
28 part of its oversight responsibility over the Division of Natural Resources, to
29 include the Department of Agriculture as its subordinate program. 2 N.N.C. §
30 501(C)(1).

- 1 B. The Department of Agriculture shall prepare and submit a written status report on
2 its progress at implementing all tasks set forth in its approved CAP. In compliance
3 with 12 N.N.C. § 7(F), the Department of Agriculture shall submit said report to
4 the 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 Department of Agriculture's six-month status report and shall
8 prepare a memorandum explaining the Auditor General's opinion about the success
9 of the Department of Agriculture's corrective efforts and the program's compliance
10 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 Department of Agriculture'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 Department of Agriculture to
17 determine whether or not the program has successfully implemented its approved
18 CAP. 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. 12 N.N.C. §
23 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. 12 N.N.C. §§
26 7(G) and 7(H).
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