

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0199-26__

SPONSOR: Shaandiin Parrish

**TITLE: An Action Relating to an Emergency for the Navajo Nation Council;
Accepting the Audit Report on the Financial Statements of the Navajo Nation for
Fiscal Year 2026**

Date posted: September 04, 2026 at 9:34PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0199-26

DATE: September 4, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO AN EMERGENCY FOR THE NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR FISCAL YEAR 2026

PURPOSE: This resolution, if approved, accept the audit report from KPMG, LLC on the financial statements of the Navajo Nation for Fiscal Year 2026.

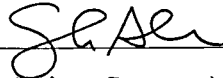
FINAL AUTHORITY: Navajo Nation Council

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.

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
25th NAVAJO NATION COUNCIL – Fourth Year, 2026

Introduced by:


(Prime Sponsor)

Tracking No. 0199-26

AN ACTION

**RELATING TO AN EMERGENCY FOR THE NAVAJO NATION COUNCIL;
ACCEPTING THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE
NAVAJO NATION FOR FISCAL YEAR 2026**

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. § 102(A). As such, the Council may consider proposed action regarding an emergency matter. 2 N.N.C. § 164(A)(16).
- B. “[M]atters constituting an emergency shall be limited to the cessation of law enforcement services, and disaster relief services, fire protection services or other direct services required as an entitlement under Navajo Nation or Federal law, or which directly threaten the sovereignty of the Navajo Nation. Such an emergency matter must arise due to the pressing public need for such resolution(s) and must be a matter requiring final action by the Council.” 2 N.N.C. § 164(A)(16).

SECTION TWO. FINDINGS

- A. Pursuant to 12 N.N.C. § 840 (B), ... “Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the latest external audit of the combined financial

1 statements of the Navajo Nation will be presented to the Navajo Nation Council by the
2 external auditors... The Navajo Nation Council shall adopt the comprehensive budget
3 no less than 20 days prior to the expiration of each fiscal year.”

4 B. The Navajo Nation Council is required by Navajo Nation law to receive the Navajo
5 Nation’s annual financial audit report prior to deliberating on the Navajo Nation’s
6 Comprehensive Budget.

7 C. The Budget and Finance Committee repeatedly requested the required external audit of
8 the Navajo Nation’s Financial Statements from the external auditor. The Committee
9 initiated multiple follow-up communications to obtain the audit according to the
10 following timeline:

- 11 1. June 19, 2026;
- 12 2. July 5, 2026;
- 13 3. July 10, 2026;
- 14 4. July 30, 2026; and
- 15 5. August 17, 2026

16 D. The final day for the Navajo Nation Council to approve the Fiscal Year 2027
17 Comprehensive Budget is September 10, 2026, leaving only six (6) days for the Council
18 to complete its consideration and approval of the Comprehensive Budget.

19 E. The Navajo Nation Council finds that immediate action is necessary to receive and
20 accept the external audit prior to deliberating on the Fiscal Year 2027 Comprehensive
21 Budget and to comply with the statutory deadline for approval of the Fiscal Year 2027
22 Comprehensive Budget.

23 F. Therefore, an emergency exists due to the limited time remaining to satisfy the statutory
24 requirement to receive the external audit prior to budget deliberations and to ensure
25 timely approval of the Navajo Nation’s Fiscal Year 2027 Comprehensive Budget.

26 G. KPMG, LLC, an independent external auditor, has prepared the 2026 annual audit on
27 the financial statements for the Navajo Nation. The annual audit is attached as **Exhibit**
28 **A.**

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30 **SECTION THREE. APPROVAL**

1 The Navajo Nation hereby accepts the audit report of KPMG, LLC on the financial
2 statements of the Navajo Nation for Fiscal Year 2026, attached as **Exhibit A**.

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4 **SECTION FOUR. EFFECTIVE DATE**

5 This Action shall become effective in accordance with 2 N.N.C. §221(C).
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