

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0246-26

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance, and Naabik'iyáti' Committees, and the Navajo Nation Council; Accepting the Audit Report on the Financial Statements of the Navajo Nation for Fiscal Year 2025

Date posted: October 19, 2026 at 6:41 PM

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LEGISLATIVE SUMMARY SHEET
Tracking No. 0246-26

DATE: October 19, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE, AND NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR FISCAL YEAR 2025

PURPOSE: This resolution, if approved, accepts the audit report from KPMG, LLC on the financial statements of the Navajo Nation for Fiscal Year 2025.

FINAL AUTHORITY: Navajo Nation Council

VOTE REQUIRED: Simple Majority

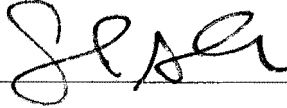
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: Johnson
Website Posting Time/Date: _____
Posting End Date: 10-24-26
Eligible for Action: 10-25-26

Budget & Finance Committee
Thence
Naabik'íyáti' Committee
Thence
Navajo Nation Council

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
25th NAVAJO NATION COUNCIL – FOURTH YEAR, 2026

Introduced by:



(Prime Sponsor)

Tracking No. 0246-26

AN ACTION

**RELATING TO THE BUDGET AND FINANCE, AND NAABIK'ÍYÁTI'
COMMITTEES, AND THE NAVAJO NATION COUNCIL; ACCEPTING THE
AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE NAVAJO NATION
FOR FISCAL YEAR 2025**

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council with the power to receive an annual audit of the accounts of the Navajo Nation by certified public accountants and to present such audit to the Navajo Nation Council. 2 N.N.C. §§ 300(A) and 301(B)(10).

B. The Naabik'íyáti' Committee is a standing committee of the Navajo Nation Council with the authority to hear all proposed resolutions that require final action by the Council. 2 N.N.C. §§ 164(A)(9) and 700(A).

C. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. § 102(A).

SECTION TWO. FINDINGS

A. Pursuant to 12 N.N.C. § 840(B), ... "Prior to Navajo Nation Council deliberation of

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

5 B. The Navajo Nation Council is required by Navajo Nation law to receive the latest
6 external audit of the Navajo Nation’s financial statements prior to deliberating on the
7 Navajo Nation’s proposed Comprehensive Budget.

8 C. On September 9, 2026, an external audit report, through Legislation No. 0199-26, was
9 previously presented to the Navajo Nation Council prior to its deliberations on the
10 Fiscal Year 2027 Comprehensive Budget. However, Legislation No. 0199-26 was
11 tabled because the Council determined that the report was incomplete.

12 D. Since the introduction of Legislation No. 0199-26, an updated external audit became
13 available, necessitating legislative action to update the audit report previously
14 presented to the Navajo Nation Council.

15 E. The Navajo Nation Council finds that proceeding through the regular legislative
16 process, including the five-day public comment period, promotes fiscal responsibility,
17 transparency, and public accountability. Accordingly, this legislation is being
18 introduced through the regular legislative process, whereas Legislation No. 0199-26
19 was introduced as emergency legislation.

20 F. In order to maintain compliance with 12 N.N.C. § 840(B), the updated external audit
21 report must be formally presented and accepted to ensure the legislative record reflects
22 the latest external audit of the Navajo Nation’s combined financial statements.

23 G. KPMG, LLC, an independent external auditor, has prepared the latest 2025 annual audit
24 on the financial statements for the Navajo Nation. The annual audit is attached as
25 **Exhibit A.**

26 27 **SECTION THREE. APPROVAL**

28 The Navajo Nation hereby accepts the audit report of KPMG, LLC on the financial
29 statements of the Navajo Nation for Fiscal Year 2025, attached as **Exhibit A.**
30

SECTION FOUR. EFFECTIVE DATE

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