



**NAVAJO NATION DEPARTMENT OF JUSTICE**  
**OFFICE OF THE ATTORNEY GENERAL**

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**Fiscal Year 2026, Fourth Quarter**

**Report of the Attorney General**

The Office of the Attorney General (OAG) is led by JoAnn Jayne, the Acting Attorney General, and Kris O. Beecher, the Acting Deputy Attorney General. The Office of the Attorney General oversees and works in collaboration with the Office of the Prosecutor (OTP) and the 6 Units of the Department of Justice (DOJ). Pursuant to 2 N.N.C. §§ 1961-1965, the Navajo Nation Department of Justice provides legal services to the three governmental branches of the Navajo Nation Government, including its chapters and entities, in matters in which the Navajo Nation government has an interest. The Attorney General also initiates and defends all litigation against the Navajo Nation and supervises all outside attorney contractors who assist the Nation with various cases. The Fourth Quarter of FY2026 was very productive for OAG, OTP, and the Units within DOJ. DOJ's key accomplishments included the following:

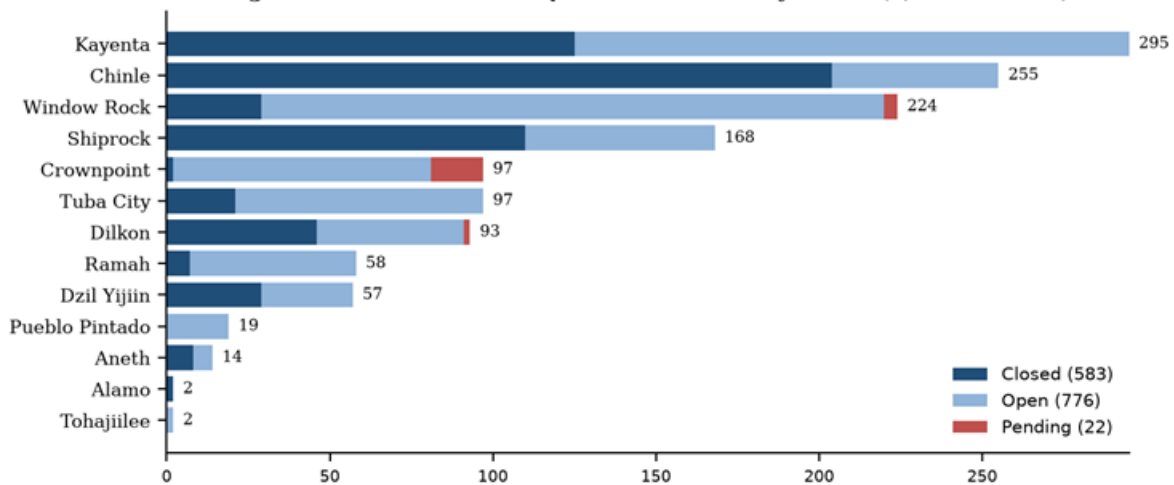
**Office of the Prosecutor (OTP)**

The Office of the Prosecutor respectfully submits this report on its operations for the fourth quarter of Fiscal Year 2026. During this period the Office maintained a full docket across thirteen offices and judicial districts while strengthening the institutional foundations of criminal prosecution, investigative accountability, and public safety. The quarter was marked by new investment in white collar enforcement, a rapid expansion of human trafficking and Missing and Murdered Diné Relatives capacity, and continued coordination with courts, law enforcement, and partner governments. The sections that follow summarize the most important matters of the quarter.

**1. Caseload and Office Performance**

OTP offices carried 1,381 matters during the quarter, including 583 closed, 776 open, and 22 pending. Chinle closed 204 matters, the highest of any office, followed by Kayenta with 125 and Shiprock with 110. Window Rock and Kayenta carried the largest open dockets at 191 and 170 matters, and Crownpoint accounted for most pending matters at 16. Figure 1 presents the distribution by office. These figures reflect the daily work of prosecutors, investigators, victim advocates, and support staff who move cases toward resolution in every region of the Navajo Nation.

**Figure 1. FY 2026 Fourth Quarter Caseload by Office (1,381 matters)**



## 2. White Collar Crime Investment

OTP advanced a major institutional investment in public integrity enforcement this quarter. Through budget development, legislative engagement, and sustained advocacy, the Office secured Navajo Nation Council approval of a proposed \$2 million allocation to strengthen white collar criminal investigations. The initiative recognizes that complex financial misconduct requires specialized investigators, coordinated case development, and lasting institutional capacity. Completion of the appropriation process and implementation remain the essential next steps.

## 3. Human Trafficking and Missing and Murdered Diné Relatives

Since June 2026, OTP has built investigative capability in human trafficking and MMDR matters that is new to the Navajo Nation. A July case involving three minor Navajo females from the Chinle area recovered in Gallup accelerated this work. The Office established access to the Financial Crimes Enforcement Network, expanded use of NCIC and NLETS, partnered with the Rocky Mountain Information Network for digital evidence and database support, and gained access to the Spotlight and Whooster investigative tools. OTP is actively working an unsolved MMDR death investigation and assisting in another, and BIA agents in Arizona have requested OTP assistance on a missing persons case. Partnerships now include Homeland Security Investigations in Flagstaff, the United States Secret Service, TSA, the BIA MMIP and Predatory Crimes Unit, the Coconino County Medical Examiner, and the Department of Health and Human Services for a planned Operation Hope initiative to locate and support missing minors. Victim Witness Advocates now participate in the Broken Arrow Human Trafficking Task Force in Gallup. OTP is also exploring Rapid DNA technology, at an estimated cost of \$250,000, to address a regional gap in DNA capacity and a three year federal backlog, which would help identify remains and bring closure to families. OTP staff also contributed to new International Association of Chiefs of Police (IACP) human trafficking protocols and presented OTP's work at national forums.

## 4. Missing Persons Data Review

OTP identified a potential reporting issue concerning the completeness of selected missing person records in a national law enforcement database. Management is verifying the preliminary findings

before reaching conclusions about agency practices. Further review will determine whether discrepancies exist, their causes, and whether corrective procedures are needed.

#### 5. Accountability in Law Enforcement Evidence

OTP undertook significant investigative measures concerning the preservation, custody, and accountability of evidence held by the Navajo Division of Public Safety. These measures included formal compulsory process, preservation requirements, coordination with responsible agency officials, and review of the materials produced. Effective prosecution depends on reliable records, defensible chains of custody, and compliance with lawful investigative demands. Review remained ongoing at quarter's end, with additional verification needed to determine compliance and any corrective or enforcement measures.

#### 6. Public Integrity and Special Prosecution Support

The Office coordinated investigative review of questions concerning the lawful exercise of law enforcement authority in an executive security setting, including verification of employment status and credentials and preservation of government records. OTP also served subpoenas in matters assigned to an outside special prosecutor and ensured that service records were delivered to that prosecutor. Both matters remain under review, and no final charging decisions have been made. Public discussion remains subject to confidentiality and investigative considerations.

#### 7. Complex Prosecutions and Forensic Work

OTP pursued litigation addressing the intersection of criminal competency and the Navajo Nation's involuntary commitment process, seeking judicial clarification on custody, treatment, public safety, and due process when a defendant is found incompetent to stand trial. The proceedings produced a competency determination and further judicial review of the custody process. The Office also sought additional DNA comparisons in a serious violent crime investigation, and prosecutors held a structured case presentation with investigators on complex resource related crimes to strengthen evidence before charging decisions.

#### 8. Intertribal and Protection Order Coordination

In July, OTP met with Hopi authorities to review a proposed memorandum of agreement on livestock crimes that would support information exchange and designated investigative contacts across jurisdictions. OTP also worked with legislative leadership on a proposed FY 2027 framework to make domestic violence protection order information available to NDPS and national databases, so officers can identify applicable court orders when responding to dangerous situations. Both initiatives remain in development.

#### 9. Personnel Authority and Operational Resources

OTP continued efforts to clarify the legal framework governing appointment and employment of its professional personnel and sought further engagement with the Department of Justice. The matter remained unresolved at quarter's end. Management also pursued access to financial investigative information and advanced requirements for acquiring vehicles for field operations.

## 10. Third Annual OTP Training Conference

In September 2026, OTP convened its third annual office wide professional development conference under the theme One Office. Sessions addressed professional responsibility, investigative collaboration, legal procedure, and consistent practices across district offices, and reinforced the roles of OTP investigative personnel. The conference supported the Office's goal of a unified prosecutorial organization with consistent standards across all of its staff.

### **Chapter Unit (CU)**

This quarter, the Chapter Unit (CU) completed forty-one (41) legal service requests, an amount significantly fewer than the third quarter. As the workload continues to come in, the total legal service requests currently pending in the CU increased to one hundred and fifty-five (155) this quarter. However, the CU was able to fill two vacancies in the third and fourth quarters. When they become Navajo Bar Certified, the expectation is they will assist with CU's High Q backlog.

1. Cease & Desist. One of the High Q files requires extensive legal research on whether a Chapter has the power and authority to issue a Cease & Desist notice to a Chapter resident or voting member. This is one of many High Q files containing legal questions that are time consuming and negatively impacts the progress of other High Q files.
2. Business Site Leasing Administrative Plan and Business Site Leasing Management Plan. In 2008, the former Economic Development Committee approved the Uniform Business Site Leasing Regulations requiring entities (Division of Economic Development (DED), Chapters, etc.) to develop administrative plans and management plans to receive leasing authority. As a result, in 2008, the Shonto Community Governance (SCG) developed plans and received business site leasing authority. In 2025, SCG's authority was suspended for two (2) years by the Resources & Development Committee (RDC) which prompted efforts to amend their administrative and management plans. In 2026, the RDC approved amendments to DED's plans and the CU is assisting the Chapter in reviewing whether some of those amendments could be adopted to SCG's plans. The CU has been working with SCG, DED, and the DOJ Economic & Community Development Unit and this continues to be an on-going project.
3. Community Land Use Plans (CLUP). This quarter, the CU completed legal reviews for fourteen (14) of fifteen (15) CLUPs which is a significant accomplishment for any quarter. It is likely a result of prior CU projects of developing a template ordinance for governance certified Chapters, and advising all one hundred ten (110) Chapters about the processes for amending their CLUPs. CU continues to provide guidance to Chapters through oral and/or written reports submitted to each of the Agency Councils. Legal review is time consuming because each CLUP can be between 100-400 pages.
4. Alternative Form of Governance (AFOG) Ordinance Amendments. One of the benefits of certification of a Five Management System (FMS) empowers Governance Certified Chapters to adopt an AFOG ordinance which changes their form of government at the local level. Of the forty-five (45) Governance Certified Chapters, there are eight (8) that have adopted an AFOG Ordinance and there's one Chapter pursuing an AFOG. There are two (2) AFOG Chapters planning to amend their AFOG ordinances and the CU continues to meet virtually and in-person with those Chapters.

5. Amendments to the Local Governance Act (LGA) and the Five Management System (FMS) template. This has been a multi-year project for the CU. During this quarter, the CU met with Chair Jesus to discuss final revisions to the draft LGA amendments. It is the CU's understanding that draft legislation will soon enter the legislative process. If approved and signed by the President, the LGA amendments would not become law until a minimum of fifty-six (56) Chapter Resolutions are received to approve the amendments. A separate but related project is amending the FMS which the CU hopes to complete by the end of the year.

### **Natural Resource Unit (NRU)**

The Natural Resources Unit (NRU) handles in general all legal matters pertaining to the development and use of the Nation's land and natural resources and protection of the environment. NRU provides legal assistance to Division of Natural Resources, the Navajo Nation Environment Protection Agency and the Navajo Division of Transportation. This quarter featured a significant amount of document reviews (rights-of-way, leases, contracts, memorandum of agreements, intergovernmental agreements, grant applications and agreements with various federal and state agencies), meetings, legal research, and addressing procurement issues.

Quarterly highlights include completing review and finalization of Tribal Ranch Leases for approval by the Resources and Development Committee, negotiation and finalization of leases, continued development on the Energy Office Plan of Operation, review of several ROW requests, some requiring extensive negotiation and coordination to resolve outstanding issues.

Work on the proposed Title 3 amendments continued in coordination with the Navajo Nation Department of Agriculture. The amendments will cover a wide range of areas, such as, irrigation projects, agricultural leases, farm and grazing provisions, land assignments, range land leases, grazing regulations, grazing permits, and governance requirements for grazing and land boards, duties and procedures for Navajo Partition Lands Grazing Precincts, as well as livestock and equine round-up requirements and voluntary sales. The goal is to obtain public comments on the amendments and to schedule a work session with the Navajo Nation Council before finalization.

Notable developments also included extensive discussion about the Forestry moratorium and how to respond to increasing pressure for homesites within forest lands. The original moratorium (RCJY-142-92) expired once a forest management plan was adopted, yet waiver requests have continued. The Navajo Forestlands Integrated Resources Management Plan (RDCD-110-18) affirms Forestry's authority to review homesite applications, but concerns have been raised about attempts to bypass these requirements and push homesite approvals without following established procedures. After meeting with DNR and Forestry, leaders agreed that temporary protective legislation was needed while a more detailed, long-term solution is developed. DNR committed to mapping and identifying enforcement areas, exclusions, and potential homesite locations to support that future legislation.

This quarter the work group continued refining the draft Energy Office Plan of Operation and moved it through internal reviews by DNR and DOJ before sending it to OPVP. DNR later requested the Plan back for additional review, prompting meetings with the work group to address concerns. An update on the Plan of Operation was presented to the Resources and Development Committee (RDC) on August 24, 2026. A key unresolved issue is the process for hiring the Energy Office Director and there are different thoughts about how hiring should be accomplished. The work group sought guidance from DPM, but DPM has provided limited assistance and has been hesitant to move the matter forward.

RDC has requested a work session, but no date has been scheduled. The work group includes representatives from DNR, the Minerals Department, DOJ, and the Office of Legislative Counsel

### **Water Rights Unit (WRU)**

The Water Rights Unit (“WRU”) handles in general all legal matters pertaining to the Nation’s water rights, primarily pursuing the Nation’s water rights claims through settlement and enforcing the Nation’s water rights in tribal, state, and federal tribunals. WRU has both legal and technical experts under contract to assist with litigation and non-litigation matters and the multi-jurisdictional nature of water rights. WRU also works closely the Department of Water Resources and with the Natural Resources Unit on energy matters.

This quarter featured efforts directed towards the Northeastern Arizona Indian Water Rights Settlement Act (S.953 & H.R.2025) in Arizona. Other water rights bills pending in the 119th Congress are 1) the Navajo Gallup Water Supply Project Amendments Act (S.637 & H.R.1482), 2) the technical corrections for the Trust Fund interest, and 3) the Navajo Nation Rio San José Water Rights Settlement Act (S.565 & H.R.1324). Based on the March 11, 2026 Senate Committee on Indian Affairs Hearing where the administration testified that the cost of the settlement was a concern. Accomplishments for the quarter include work on cost efficiency reduction options considered by Navajo and Hopi as the administration indicated that the cost is a concern for the administration. The technical teams at Navajo, Hopi and with Brown & Caldwell have proposed options and reviewed the value planning studies to look for cost efficiency reduction options. The 3 Tribes and the Interior need the U.S. OMB to sign-off on the cost reduction proposal so the Interior can testify in any forthcoming hearing on NAIWRSA in support for the amount of the 3 Tribe settlement. The 3 Tribes have also been working on language for amendments to the introduced bill that reflect the cost reduction and changes to the Tribes constructing the pipeline instead of BOR. We have a 60-90 day window to work through issues for consideration for markup in November.

### **Litigation Unit (LU)**

LU is still fully staffed. There has been a large influx of OHA cases this quarter due to OHA hiring back a hearing officer and attempting to catch up from a year of closure. This has been a significant burden on LU due to the number of cases and hearings we will have to staff at once, instead of spread out over a year. OHA continually fails to provide us notice for hearings, resulting in our office missing hearing dates. This has been raised with OHA several times over the years, yet continues to be a problem.

### **Economic Community Development Unit (ECDU)**

In this quarter, ECDU worked closely with DED on the Antelope Point Marian, Business Industrial Development Fund Corrective Action Plan, the Navajo Small Business Credit Initiative Program. In addition worked on the review of New Mexico Intergovernmental Agreements (IGA’s) and construction project review for the Capital Project Management Department through the 164 processes. Ongoing work includes intellectual property licenses, related enforcement, and near term follow up from the Dine Data Sovereignty Symposium to collect community feedback for legislative drafting.

#### **I. State and Federal Election Matters**

ECDU served as point of contact for state and county primary election to troubleshoot issues and ensure stakeholders were informed throughout election day. Coordinated Arizona tri-county election coordination calls with Navajo Nation Human Rights Commission, Apache County, Navajo County, Coconino County, and the Arizona Secretary of State Office to address 2026 state and federal election concerns and support for Navajo voters. Advocated for Apache County to replace its outdated Express Vote accessible voting device machines with the upgraded version to facilitate voting in Diné bizaad. Participated in meetings with San Juan County Utah Clerk's Office regarding poll worker needs and getting the word out to voters to check their registration status. Supported poll worker recruitment for voting locations on the Navajo Nation. Tracked state and federal legislation that may impact Navajo voting experience. Attended meetings with Native American Voting Rights Coalition and InterTribal Council of Arizona Native Vote Strategy Sessions. Participated in Navajo Human Rights Commission First Annual Voting Rights Conference by moderating and being on panels. Participated in KTNN town hall on voter registration and poll worker needs. Provided in-person and remote and day of assistance for the Arizona primary election.

## II. 2030 Census

The U.S. Census Bureau Proposed Rule published on September 10, 2026, that would remove race, ethnicity, and sexual orientation questions from the decennial census short form. ECDU worked with the Washington Office to draft talking points and helped prepare Delegate Arbin Mitchell for the Bureau's tribal consultation on the proposed rule. ECDU will continue to work with the Washington Office on submitting the Nation's written comment.

## III. Division of Economic Development (DED)

Antelope Point Marina: Supported DED in transition of Antelope Point Marina business site lease to Navajo Nation Hospitality Enterprise, including DED's effort at good faith negotiations with current operator. Initiated an appraisal panel to determine the fair market value of current operator's compensable interest under the prior expired lease. Continued to brief Navajo stakeholders on status of expired business site lease, threats, and transition plan. Supported efforts to combat misinformation and concerns relating to the transition plan.

Administrative and Management Plan Amendments: Conducted trainings for DED staff members to implement the new Business Site Leasing Plan Amendments. Conducted trainings for Office of the Controller Accounts Receivable and DED Real Estate Department focused on management, collections, and enforcement of leases under the new Business Site Leasing Plan Amendments.

Intellectual Property: Worked on license renewal terms, located uses of 'Navajo Code Talkers' for common law license terms, drafted new standard language for common law trademark license. Finalized notice and takedowns for online marketplaces with improper use of 'Navajo'. Started to work on a format and process for tracking Indian Arts and Craft Act cases for enforcement. Assisted with the Navajo Nation Data Sovereignty Summit, successfully held convening and presented on IP enforcement by Navajo Nation DOJ and hosted listening session for future legislative drafting. Met with the Navajo Division of Technology on AI policy and potential use/mis-use issues by chapter houses of Navajo seal. Worked with DED CFO and Director on framework for new licensing deals, created form documents for reporting of improper use, license renewals, license requests, and common law trademark contracts.

Navajo Small Business Credit Initiative (NSBCI): Provided daily assistance and support to NSBCI program to answer questions, communicate with U.S. Treasury, and work with the participating lenders. Supported partnerships between Trans Pecos Bank and First Southwest Bank, including the issuance of the first loan under the program with Trans Pecos Bank. Drafted Investment Subpolicy for OOC Investment Section with DED Navajo State Small Business Credit Initiative Program staff.

Business Industrial Development Fund: Rewrote the BIDE Investment Guidelines, which will now be known as the BIDE Financing Guidelines. The new guidelines address concerns that the BIDE Investment Guidelines conflicted with the Master Investment Policy. These new guidelines clarify that the BIDE Financing Program is not a traditional investment program. These policies will go through one final review with the BIDE team

before being sent through the 164 Process and submitted for legislation. Provided daily assistance and support to DED relating to the BIDE

Business Site Leases: Completed multiple new lease reviews and attended BSL Approving Committee meetings.

#### IV. Gaming

ECDU provided support to Navajo leaders while they explored developments in the gaming market and the potential for changes to gaming in Arizona. Continued representation of NNGRO, including attending regularly scheduled meetings and assisting with contract negotiations and reviews for all of NNGRO's needs and with NNGRO initial drafting of regulations for small bingo operations. Began monitoring the status of all active prediction market cases in the country, including providing weekly updates on all active cases and notices for potential interventions and amicus brief filings. Assisted with presentations to the Gaming Subcommittee regarding options for prediction markets. Reviewed potential filings for the Navajo Nation to sign on to. Attended weekly calls with California Nations Indian Gaming Association.

#### V. Division of Community Development (DCD)

ECDU continued its work this quarter to provide support to DCD on their various construction projects, including projects funded by Fiscal Recovery Funds (FRF), New Mexico Capital Outlay Funds, and Navajo Nation funds. ECDU answered questions regarding the use of FRF monies and provided general legal support for FRF housing, bathroom additions, and chapter project. Continued assisting the Capital Projects Management Department on contract project review and development. Successfully held office hours to address CPMD needs on construction matters. Attended recurring Navajo Nation New Mexico caucus meetings, updated members and Council Delegates on latest New Mexico updates from Department of Finance Authority and Indian Affairs Department as relevant to the application, allocation, and spending on IGA's. Completed legal review of all pending New Mexico IGA's for this quarter. Completed related contract project reviews and 164 reviews.

#### VI. Office of the Controller (OOC)

2026 Navajo Nation Procurement Regulations. Worked with OOC and the legislative branch to finish developing the Navajo Nation Procurement Regulations, which were adopted by the Budget and Finance Committee on August 7, 2026. Further worked with the Controller to ensure a timely written notice was sent designating the effective date of the regulations as October 2, 2026. ECDU has begun providing weekly hour-long trainings to NNDOJ on the content of the new regulations, reviewing existing forms and standard documents for update to be consistent with the new regulations.

#### VII. Office of Navajo Tax Commission (ONTC) and Taxes

ECDU assisted TFU in providing legal services to ONTC. ECDU continues to meet with ONTC on a regular basis to discuss the Office's legal questions and concerns. ECDU represented ONTC in a taxpayer dispute and appeal with Elk Petroleum. A trial on the tertiary tax credits was held at the Office of Hearings and Appeals on September 29, 2026. A proposed judgment is due by October 16, 2026. ECDU is also attending meetings with Department of Commerce, OPVP, Division of Natural Resources, and ONTC on potential energy battery storage projects.

#### VIII. Navajo-Hopi Land Commission Office (NHLCO)

ECDU provides legal guidance to the NHLCO. Much of the work this quarter was focused on addressing issues surrounding the retirement of the Office of Navajo-Hopi Indian Relocation (ONHIR). NHLCO continues to deal with issues related to the Office's retirement and the transfer of the Office's statutory duties to the BIA. ECDU attends

weekly meeting with NHLCO to check-in and coordinate on ONHIR related matters. ECDU continues to monitor the work of outside counsels representing individual Navajo citizens in their cases against ONHIR for relocation benefits. The US DOJ has started offering settlement offers to individuals with pending case and outside counsels are working with their clients to decide if the client wants to accept these offers.

NN v. US Litigation: ECDU continues to monitor the *Navajo Nation v. Office of Navajo Hopi Indian Relocation* (ONHIR) case in front of the Court of Federal Claims and individual relocatee cases against ONHIR in Arizona District Court and Ninth Circuit. The Court of Federal Claims case is currently stayed pending settlement discussions between the Nation and the US DOJ.

## **Tax & Finance Unit (TFU)**

The Tax and Finance Unit is headed by Assistant Attorney General Mel M. Rodis. TFU has one (1) full-time Senior Legal Secretary and one full-time Principal Attorney. TFU is operating with a vacancy for one Principal Attorney position. Historically, TFU has been assigned to advise the Fiscal Recovery Fund Office (FRFO); the Office of the Controller (OOC); the Office of Management and Budget (OMB); the Budget and Finance Committee (BFC); the Investment Committee (IC); the Navajo Tax Commission (NTC); the Office of Navajo Tax Commission (ONTC); the Navajo Department of Retirement Services (NDRS); and the Administration Committees for the Retirement Plan (RPAC), the 401(k) Savings Plan (RSPAC), and the Deferred Compensation Plan (DCPAC). For the fourth quarter of FY2026, TFU was assigned to advise the FRFO, OMB, ONTC, NDRS, BFC, IC, and certain sections of OOC, and to work on specific matters including the annual budget, FRF matters, establishment of new trust funds, bankruptcy matters, trusts and estates matters and donations to the Nation, external funding matters, audit matters, and other fiscal matters. Below are some of TFU's noted projects for the fourth quarter of FY2026:

### **1. Budget Matters:**

In the fourth quarter of FY2026, TFU advised clients on the Comprehensive Budget process including requirements of the Appropriations Act, the Budget Instructions Manual (BIM), Title 2, and Diné Fundamental Law. TFU advised clients regarding implementation of the FY2026 Comprehensive Budget, development of the FY2027 budget, and legislation for a Continuing Resolution in the event the budget was not approved. TFU advised clients on interpretation and implementation of the FY2026 and FY2027 BIMs. TFU participated in various BFC work sessions and meetings on the budget, as well as attending budget sessions of the Naabik'íyáti' Committee and the Council.

### **2. Fiscal Recovery Funds (FRF):**

In the fourth quarter of FY2026, TFU advised clients on FRF matters including: transfer of FRF Delegate Region Projects to the Revenue Replacement Reserve (RRR) in the General Fund and appropriating funds from the UUFB to the RRR; interpretation of CMY-28-24 and CD-54-24; modification of legislatively approved FRF expenditure plans; cost replacement with FRF-

eligible expenditures of internal Navajo Nation funds; and movement or repurposing of FRF after the obligation deadline; FRF prepayments; stockpiling of materials purchased with FRF; expenditures for closeout activities; and internal Navajo Nation deadlines for FRF as amended by CMY-28-24. TFU participated in various meetings regarding FRF matters. TFU assisted the FRF Office in developing eligibility self-certification language for the Hardship Assistance Program application. TFU continued to advise and assist other units of DOJ with FRF-related needs presented by their respective clients. TFU advised the Broadband Office and the Veterans Administration on Treasury Guidance related to replacement contracts after the FRF obligation deadline. TFU assisted in responding to information and document requests in the Treasury's desk review of the Nation's use of FRF. TFU assisted in responding to Treasury regarding its follow-up on the Nation's appeal of the Management Decision Letter on audit findings in the FY2020 and FY2022 Single Audit Report.

3. Office of the Controller (OOC):

TFU advised OOC with respect to issues involving: FRF; the UUFB; the RRR; amendments to the Capital Development Financing Fund (CDFF); amendments to the Veterans Trust Fund statute; OOC policies and procedures; investment and finance matters; and budget related matters. TFU advised the Investment Section of the OOC, as well as the Investment Committee, and responded to requests involving drafting IC resolutions. TFU drafted an Investment Committee resolution to approve the investment sub-policy for the Veterans Housing Trust Fund. TFU drafted an Investment Committee resolution to approve scholarship awards from the Finance and Accounting Scholarship Program. TFU drafted a BFC resolution consenting to CS McKee's change in ownership and another resolution terminating CS McKee as an investment manager. TFU completed an EOR for a BFC resolution approving a standing delegation of authority for OOC to communicate with the Bureau of Trust Fund Administration. TFU edited OOC's draft Grant Fund investment sub-policy and Veterans Housing Trust Fund investment sub-policy. TFU assisted OOC with a direct source procurement justification memo to procure OOC's financial advisor, Sovereign Finance, and completed a 164 review of a services contract with Sovereign Finance. TFU prepared a complaint to file in Window Rock District Court on behalf of OOC Credit Services Department for collection of personal loans in default. TFU updated the FY2025 attorney audit response letter regarding contingent loss and obtained attorney audit response letters from outside counsel. TFU communicated with OOC and independent auditors, KPMG, regarding the attorney audit letters. TFU reviewed OOC's draft plan of operation and began drafting amendments to OOC's Title 12 enabling statute and BFC legislation to approve a plan of operation. This work will continue into the first quarter of FY27. TFU collaborated with the Investment Section of OOC on Veterans Trust Fund statute amendments as well as amendments to the Capital Development Financing Act. TFU assisted the Navajo Nation Broadband Office in drafting legislation to clarify the deadline by which UUFB funds for broadband must be spent or encumbered. TFU provided legal services to OOC and the Broadband Office related to exploration of alternatives to use of a letter of credit for the AZ BEAD Program, including by responding to questions from the Arizona Commerce

Authority (ACA) and the National Telecommunications and Information Administration (NTIA) and providing a written legal opinion on use of an escrow account instead of a letter of credit.

4. Office of Management and Budget (OMB):

TFU advised OMB regarding FRF matters, IDC matters, Single Audit matters, and issues pertaining to the FY2026 and FY2027 Comprehensive Budget. TFU responded to questions from OMB, FRFO, OOC, Delegates, and others regarding FRF, the RRR, and funds for Delegate Region Projects. TFU advised OMB regarding possible BIM amendments needed for OMB to take administrative actions to approve budget reallocations from DHR's business unit for personnel step increases to the business units of divisions and departments with personnel receiving step increases. TFU reviewed the IDC Rate Proposal prior to submission to the U.S. Department of the Interior for approval of the FY2027 IDC rate. TFU advised OMB in response to questions on budget revision requests in general, and with respect to the FY26 BIM at section 12(D)(11). TFU advised OMB on interpretation of the FY2026 and FY2027 BIMs. TFU completed a 164 review initiated by OMB of a grant agreement between DODE and Navajo Technical University (NTU) for a grant of \$750,000 to develop a database for Missing and Murdered Diné Relatives. TFU completed a 164 review initiated by OMB of a grant agreement between DODE and NTU for a grant of \$4.2 million for operations. TFU edited OMB Contracts and Grants Section's draft document for the audit providing a status report on the Nation's responses to findings from the FY24 Single Audit Report.

5. Office of the Navajo Tax Commission (ONTC):

TFU advised ONTC on the Navajo Nation Tax Code and corresponding regulations. TFU advised ONTC on Private Rulings from ONTC to taxpayers on the applicability of Navajo Nation taxes. TFU advised ONTC's Compliance Officers and Auditors regarding ongoing taxpayer issues. TFU researched tax jurisdiction and dual taxation issues. TFU participated in meetings with ONTC, DWR, OOC, and NTUA regarding public water and wastewater Sales Tax revenue for the NTUA Replacement and Emergency Reserve Funds and drafted proposed amendments to the fund management plan. TFU advised ONTC on an appeal by taxpayer Elk Petroleum before the Office of Hearings and Appeals. TFU reviewed ONTC's lease for office space in DED's Karigan Building.

6. Navajo Department of Retirement Services (NDRS):

TFU advised the NDRS on 401(k) Plan, Retirement Plan, and Deferred Compensation Plan matters. TFU advised the NDRS in response to several Requests for Service involving individual 401(k) Plan and Retirement Plan participants, identifying lawful beneficiaries when no beneficiaries were designated by deceased plan participants, and determining whether a divorce decree was a Qualified Domestic Relations Order (QDRO) triggering mandatory

payments to ex-spouses of plan participants. TFU issued a memo to NDRS regarding a QDRO determination.

7. 25th Navajo Nation Council and Committees and Legislative Offices:

TFU attended regular BFC meetings, as well as some special BFC meetings and work sessions, and attended Council and Naabik'iyáti' Committee meetings as needed. TFU responded to questions posed by Council Delegates and OLC regarding NNFRF, the RRR, amendments to the Capital Development Financing Act (CDFA), Veterans Trust Fund statute amendments, and related resolutions. TFU collaborated with OLC on legislations and responded to questions on proposed legislative amendments. TFU advised clients on Delegate Mitchell's legislation to extend deadlines for Síhasin Fund chapter projects and proposed an amendment to the legislation. At the request of OLS, TFU provided OLS and OLC a list of statutorily established positions that should be funded in the budget. TFU participated in meetings with Delegate Claw and OLC regarding FRF bathroom additions and transferring FRF Delegate Region Projects to the RRR. TFU consulted with OLC on legislation that OLC drafted for the RRR. TFU assisted ECDU in advising Delegate Charles-Newton on BFC's special earmarks in the base planning amounts for the budget. TFU assisted ECDU in advising Delegate Simonson on the budget process and timeline. TFU met with OLC and provided feedback on OLC's multiple drafts of legislation for a Continuing Resolution.

8. Miscellaneous Matters:

TFU assisted and advised the Office of the Attorney General (OAG) on matters relating to the annual audit, FRF, the annual Comprehensive Budget and other budgetary issues, legislations, and other miscellaneous matters. TFU advised and assisted other units of the DOJ with various requests for services for their respective clients, particularly with respect to questions on FRF, establishment of funds and fund management plans, taxation, the Single Audit and disallowed costs due to audit findings, matters involving the ONTC, OOC, and/or OMB, and the Comprehensive Budget. TFU responded to inquiries and requests involving OPVP, DHS, NNBO, NNVA, DED, DODE, DNR, and other government entities. TFU advised on DOJ's fixed cost litigation account and other budget matters. TFU assisted other units of DOJ with the drafting and editing of memos issued to their respective clients. TFU edited the Navajo Nation Business and Industrial Development (BIDF) Investment Policies. TFU edited DED's draft legislation to establish an Economic Development Financing Fund. TFU advised DHS on budgetary matters related to personnel, and TFU issued a memo to DHS on the BFC's recommendations to the Council to defund specific occupied positions. TFU advised the NNVA on Treasury guidance related to FRF replacement contracts. TFU worked with outside counsel on the Fort Defiance Housing Corp bankruptcy matter involving assumption of NN ground leases.