

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0191-19

SPONSOR: Otto Tso

TITLE: An Action Relating To Budget And Finance And NAABIK'IYATI' Committees And Navajo Nation Council; Accepting The Audit Report Of KPMG LLP On The Basic Financial Statements Of The Navajo Nation For Fiscal Year 2018

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0191-19

DATE: July 3, 2019

TITLE OF RESOLUTION: AN ACTION RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES AND NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT OF KPMG LLP ON THE BASIC FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR FISCAL YEAR 2018

PURPOSE: The purpose of this legislation is to accept the audit report of KPMG LLP, on the Basic Financial Statement of the Navajo Nation for Fiscal Year 2018

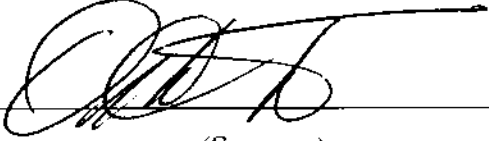
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: None
Website Posting Time/Date: _____
Posting End Date: 7/8/19
Eligible for Action: 7/9/19

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

1 PROPOSED NAVAJO NATION COUNCIL RESOLUTION
2 24th NAVAJO NATION COUNCIL – First Year, 2019

3 INTRODUCED BY

4 
5 _____
6 (Sponsor)

7
8 TRACKING NO. 0191-19

9
10 AN ACTION

11 RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES AND
12 NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT OF KPMG LLP ON
13 THE BASIC FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR
14 FISCAL YEAR 2018

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16 **Section 1. Authority**

- 17 A. Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the
18 latest external audit of the combined financial statements of the Navajo Nation will be
19 presented to the Navajo Nation Council by external auditors. 12 N.N.C. § 840 (B).
20 B. A proposed resolution that requires final action by the Navajo Nation Council shall be
21 assigned to the Naabik'iyáti' Committee before it is heard by the Navajo Nation Council.
22 2 N.N.C. § 164 (A)(9).
23 C. The Budget and Finance Committee has the power to receive an annual audit of the
24 accounts of the Navajo Nation by certified public accountants and to present such audit to
25 the Navajo Nation Council. 2 N.N.C. § 301(B)(10).
26

27 **Section 2. Findings**

- 28 A. KPMG, LLP, an independent auditor has prepared the 2018 annual audit for the Navajo
29 Nation. The annual audit is attached at **Exhibit A**.
30

1 B. The Navajo Nation finds it in the best interest of the Navajo Nation to accept the 2018
2 annual audit.

3
4 **Section 3. Approval**

5 The Navajo Nation hereby accepts the audit report of KPMG LLP, on the Basic Financial
6 Statement of the Navajo Nation for Fiscal Year 2018, attached as **Exhibit A**.