

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0215-20__

SPONSOR: Jamie Henio

TITLE: An Action Relating To Budget And Finance And Naabik'iyáti' Committees And Navajo Nation Council; Accepting The Audit Report Of Moss Adams On The Basic Financial Statements Of The Navajo Nation For Fiscal Year 2019

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0215-20

DATE: August 27, 2020

TITLE OF RESOLUTION: AN ACTION RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES AND NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT OF MOSS ADAMS ON THE BASIC FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR FISCAL YEAR 2019

PURPOSE: The purpose of this resolution is to approve the Fiscal Year 2019 Basic Financial Statements.

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: Admission
Website Posting Time/Date: _____
Posting End Date: 09-01-20
Eligible for Action: 09-02-20

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

~~PROPOSED~~ NAVAJO NATION COUNCIL RESOLUTION
24th NAVAJO NATION COUNCIL – Second Year, 2020

INTRODUCED BY

(Sponsor)


TRACKING NO. 0215-20

AN ACTION

RELATING TO BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES AND
NAVAJO NATION COUNCIL; ACCEPTING THE AUDIT REPORT OF MOSS ADAMS ON
THE BASIC FINANCIAL STATEMENTS OF THE NAVAJO NATION FOR
FISCAL YEAR 2019

Section 1. Authority

- A. Prior to Navajo Nation Council deliberation of the proposed comprehensive budget, the latest external audit of the combined financial statements of the Navajo Nation will be presented to the Navajo Nation Council by external auditors. 12 N.N.C. § 840 (B).
- B. A proposed resolution that requires final action by the Navajo Nation Council shall be assigned to the Naabik'iyáti' Committee before it is heard by the Navajo Nation Council. 2 N.N.C. § 164 (A)(9).
- C. The Budget and Finance Committee has 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. § 301(B)(10).

Section 2. Findings

- A. Moss Adams, LLP, an independent auditor has prepared the 2019 annual audit for the Navajo Nation. The annual audit is attached at **Exhibit A**.

1 B. The Navajo Nation finds it in the best interest of the Navajo Nation to accept the 2019
2 annual audit.

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4 **Section 3. Approval**

5 The Navajo Nation hereby accepts the audit report of Moss Adams LLP, on the Basic
6 Financial Statement of the Navajo Nation for Fiscal Year 2019, attached as **Exhibit A.**

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