

SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow up review of the Chinle Chapter corrective action plan (CAP) implementation. The Budget and Finance Committee (BFC) approved the CAP on October 23, 2007 per resolution no. BFO-43-07 to address the audit findings presented in audit report no. 07-13.

Our CAP follow-up review found:

Finding I:

- 12 of 13 corrective measures have been implemented, and
- 1 of 13 corrective measures has implementation in process.

Finding II:

- 5 of 5 corrective measures have been implemented.

Finding III:

- 3 of 3 corrective measures have been implemented.

Overall, the Chinle Chapter has implemented twenty (20) of twenty-one (21) corrective measures. The implementation of the one (1) remaining corrective action is currently in process. As such, the corrective measures to strengthen internal controls have been implemented and a five management system has been adopted.

With the corrective measures reasonably implemented, the Chinle Chapter has demonstrated much needed improvements to ensure proper accountability of Chapter assets and resources. In conclusion, the Office of the Auditor General recommends that no sanctions be imposed on the Chinle Chapter and officials in accordance with 12 N.N.C., Section 9(B) and (C).