

November 1, 2023

Executive Office  
Tribal Council  
The Eastern Band of Cherokee Indians  
Cherokee, NC

We reviewed the supply inventory held by Fisheries and Wildlife Management in accordance with the FY23 annual audit plan.

We reviewed inventory reports and financial transactions for the period ending September 30, 2023. The program staff conducted an inventory count the week of September 18. We observed and documented the process.

The inventory value from the inventory report less year-end adjustments is \$646,137.52, an increase of \$320,844.52 (99%) over the prior year. The current general ledger shows an inventory balance of \$325,293.00. An adjusting entry of \$320,844.52 is needed to increase the inventory balance for the period ending September 30, 2023.

Please contact our office with questions regarding this report.

Sincerely,



Sharon Blankenship, CIA, CGAP, CFE, LPEC  
Chief Audit and Ethics Executive

cc: Lori Lambert, Audit and Ethics Committee Chair  
Paxton Myers, Chief of Staff  
Michael Lavoie, Natural Resources Director  
Douglas Reed, Hatchery Supervisor