

October 31, 2023

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

We reviewed the supply inventory held by Fire Mountain Trail in accordance with the FY23 annual audit plan.

We tested the inventory of products on hand for the period ending September 30, 2023. Based on the count the inventory value of \$31,343.42 a decrease of \$1,133.33 (3%) over the prior year is reasonable.

The current general ledger shows an inventory balance of \$45,023.72. An adjusting entry of \$13,680.30 is needed to decrease the inventory balance to \$31,343.42 for the period ending September 30, 2023.

Please contact our office with any 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