June 12, 2024

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

The Office of Internal Audit and Ethics conducted a follow up review on the Senior Citizens audit report 24-003, dated February 6, 2024.

The purpose of this follow up review is to determine the status of the findings and recommendations. There were 3 observations reported with recommendations made. The status is reported by management with one of the following categories:

- **Implemented** – adequately addressed by implementing corrective action that is in place and functioning
- **Partially Implemented** – initiated with 50% or more progress
- **Started** – initiated with less than 50% progress
- **Not Implemented** – no action taken or started
- **Withdrawn** – no longer exist because of changes in processes or the risk is accepted by management and approved by the Audit and Ethics Committee

A summary of the reported status of the recommendations is as follows: **2 (67%) Implemented and** 1 **(33%) Started**. The details of this follow up review can be found in the attached audit report summary.

The assistance of the Senior Citizens' staff is appreciated. Please do not hesitate to contact our office with questions.

Sincerely,

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

cc: Lori Lambert, Audit and Ethics Committee Chair
       Sky Sampson, Secretary of Education
       Renissa McLaughlin, Youth and Adult Education Director
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EASTERN BAND OF CHEROKEE INDIANS
OFFICE OF INTERNAL AUDIT AND ETHICS
AUDIT REPORT SUMMARY

Report Name: Senior Citizens Program (24-003)
Audit Type: Internal Control Review
Report Date: February 6, 2024 **Follow-up Report Date:** June 12, 2024

Background and Scope:
The Senior Citizens program provides services that help support the health can well-being of tribal elders over the age of 59½. Those services include daily meals served at their facility, homebound meals, fuel assistance, emergency assistance, nutritional supplement assistance, holiday trips, and interactive activities.
The Senior Citizens program is part of the Education Division. They have a staff of 10 employees and currently serve 257 enrolled members and 78 non-enrolled members.

Overall Conclusions:
There are opportunities for improvement in the Senior Citizens programs' internal controls.

Summary of Reportable Observations:

Observation	Recommendation	Management Response	Rating	Implementation Status
Security measures are not sufficient: **A) Proper camera coverage and access protection is needed.** **B) Employees' credentials must be protected.**	A) The program work with the Security & Surveillance team to ensure that the proper areas and access points have the proper coverage and security of access in place. B) Management should ensure compliance with the Office of Information Technology policies and procedures.	Agree. Respondent narrative: "The program does not have funds to increase security and requests have been made in the past six months. All doors have been rekeyed and documentation of who has new keys is maintained by Jamie Tranter. Staff has retrieved their keycards and are maintaining them in their offices." Target implementation: 2/29/24	High	**Started**
Assistance applications need improvement.	The program review current policy, make any necessary changes, and ensure compliance with the policy.	Agree. Respondent narrative: Management will "continue to work towards a database and create an internal process and documentation with training for all staff. This includes an Exception to the Policy form that must be completed when we are given directives from the Executive Office to go outside the policy. Their mandates occur throughout the year." Target implementation: 3/29/24	Medium	**Implemented**
Transactions were coded to the wrong account.	Management should ensure that all transactions are charged to the correct account when being processed.	Agree. Respondent narrative: "The manager will ensure all requisitions and invoices are coded to the correct line item." Target implementation: 3/1/24	Medium	**Implemented**