

OFFICE OF INTERNAL AUDIT AND ETHICS

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December 4, 2024

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

We conducted an internal control review of Security and Surveillance in accordance with the FY25 annual audit plan. Protiviti was engaged to conduct the audit.

An internal control review is designed to assess the effectiveness of controls and to determine if improvement is needed.

Protiviti identified 1 observation. The details can be found in the attached report. Management's response is included as an attachment.

The assistance of the Security and Surveillance staff is appreciated. Please do not hesitate to contact our office with questions.

Sincerely,

A handwritten signature in blue ink that reads "S. Blankenship".

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

cc: Lori Lambert, Audit and Ethics Committee Chair
Paxton Myers, Chief of Staff
Kevin Jackson, Director of Information Technology
Windall Toineeta, IT Services Manager
Michael Lambert, Security Life Safety Supervisor



**Security and Surveillance
Internal Audit Report**

October 2024

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Disclaimer: This report provides management with information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and actions by personnel will impact these risks and internal controls in ways this report cannot anticipate. This document is intended for management use and should not be relied upon by any third party.

Background

The Eastern Band of Cherokee Indians' Security and Surveillance program is responsible for managing various activities related to security including installation, maintenance and management of security cameras and entry related security devices (such as card access). The program is limited to locations associated with Tribal programs and owned by the Tribe. Public security and surveillance systems, such as street cameras, are managed separately. Cameras and access devices managed by the Security and Surveillance program are either requested by a program or are part of a new build. Camera locations are agreed upon by the requesting party and Security and Surveillance, and the Ava Aware cloud-based security cameras are purchased through Paramount Security Consultants LLC. Each camera has an associated license that is activated upon installation. All cameras feed to a cloud-based monitoring program (Ava Aware) that allows real time viewing or access to recordings. Access to this monitoring program and the associated recordings is managed by Security and Surveillance. Detailed activity logs can be provided that include entry and exit records. Additionally, footage can be searched by various physical attributes. The Security and Surveillance program regularly monitors the cameras and access devices to ensure they are functioning properly. Any devices not responding are identified via the same dashboard used for monitoring. Devices may go down periodically due to poorly functioning wires or poor signal. As needed, these are addressed and updated to resolve the issue.

During fiscal year 2024, the Security and Surveillance program was selected for review as part of the annual plan. The Internal Audit team conducted a comprehensive audit on internal controls, concentrating on existence of surveillance hardware, access controls, data storage, and maintenance and updates of camera software.

Scope & Objectives

Through the planning and risk assessment process, IA determined that the key risks related to the security and surveillance program were locations and placement of security cameras, storage and retention of video/data, and access to video/data. The audit was designed to identify and evaluate the internal controls related to these processes, including:

- Controls identifying appropriate locations for the placement of cameras while being in compliance with any applicable regulations, including privacy regulations.
- Controls ensure that only authorized personnel have access to surveillance systems.
- Controls evaluating the storage of all surveillance footage, including storage specifications and backup procedures.
- Controls evaluating the capabilities to maintain comprehensive logs of all system accesses and operations related to the surveillance systems (including who accessed data and when).

Summary of Audit Procedures

Internal audit's approach included:

- Conducting interviews to walkthrough and gain an understanding of the placement, monitoring, and ongoing maintenance of the security cameras.
- Conducting testing procedures highlighted in the work program.
- Identifying potential areas for risk mitigation and control design improvement.

High-Level Conclusions & Observations:

The audit identified one finding summarized below. Additional details, including remediation recommendations, can be located within the “Detailed Observations” section of this audit report.

1. **Lack of key program governance documentation and/or policies:** Specifically, Internal Audit noted that a policy governing key elements of the Security and Surveillance program does not exist. Additional information is outlined in the detailed observation below.

Observation Category	Detailed Observation
<p>1. <u>Lack of key program governance documentation and/or policies</u></p>	<p>The security and surveillance program does not have a formal policy governing the acquisition, deployment, and use of surveillance hardware and software. Additionally, the program lacks a formal review and monitoring process of contracts or licenses associated with the security and surveillance technology.</p>
<p><u>Recommendation:</u> Develop and implement a comprehensive Security and Surveillance policy that includes, but is not limited to, requirements for the placement of cameras at the appropriate locations (interior and exterior of buildings), proper procedures and approvals for purchasing and disposing devices, procedures and approvals for requesting and installing devices for individual programs, policies for replacing aged or ineffective devices and procedures for obtaining data access. In developing this policy, the Security and Surveillance program should conduct a tribal-wide assessment of the security at all Tribal programs.</p> <p>Additionally, ensure all contracting documentation has been reviewed and approved according to Tribal legal requirements. Specifically, ensure a copy of the standard license agreement has been reviewed, and ensure no additional legal review is required for the monitoring program (including over data storage and retention and for any privacy concerns). Currently, license contracts exist for each individual camera but lacks specific details related to the storage and protection of footage and data.</p>	

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MEMORANDUM

TO: Executive
Tribal Council

FROM: Sharon Blankenship, Chief Audit and Ethics Executive 

CC: Lori Lambert, Audit and Ethics Committee Chair
Paxton Myers, Chief of Staff
Kevin Jackson, Director of Information Technology
Windall Toineeta, IT Services Manager
Michael Lambert, Security Life Safety Supervisor

DATE: December 4, 2024

RE: Responses to Report 24-013 – Security & Surveillance Audit Report

The observation and recommendation identified in the Security & Surveillance audit report (24-013) was sent to the program for a response. The response as provided is stated below. The original response form is on file with this office.

1. Lack of key program governance documentation and/or policies.

Response: Agree, Target implementation 1/31/25

Respondent narrative: “Creation of policy and procedures surrounding Security and surveillance access control and cameras. Work with finance to develop purchasing and disposal process for all technology assets. Software and licensing of these systems will be reviewed and monitored via software and licensing procurement process. Have legal review all contracts or agreements between OIT and the Vendor also review EBCI Fiscal management policy and procurement policy to ensure compliance.”