

OFFICE OF INTERNAL AUDIT AND ETHICS

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January 27, 2025

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 Public Safety Communications Center audit report 24-010, dated August 15, 2024. The purpose of the follow up is to determine the status of the recommendation. 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- **Withdrawn** – no longer exist because of changes in processes or the risk is accepted by management and approved by the Audit and Ethics Committee

Limited audit work was performed on select findings to verify management's assertion. If it could not be verified, the status was adjusted accordingly. The reported status of the **1** recommendation is as follows: **1 (100%) Implemented**. The details of this follow up review can be found in the attached audit report summary.

The assistance of the Public Safety Communications Center staff is appreciated. Please do not hesitate to contact our office with questions.

Sincerely,

A handwritten signature in blue ink that reads 'SBlankenship'.

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

cc: Lori Lambert, Audit and Ethics Committee Chair
Anthony Sequoyah, Secretary of Operations
Cheyenne Pete, Interim Public Safety Communications Center Manager



Public Safety Communications Center (24-010)
 Internal Control Review
 August 15, 2024 Follow Up Date: January 27, 2025

Background and Scope:

The Public Safety Communications Center (dispatch) is the center of all communications for calls for emergency and non-emergency services for the Eastern Band of Cherokee Indians and its service areas. In FY23 the program handled over 33,000 calls for service. The center operates 24/7 365 days a year.

The period under review for this audit was 10/1/22-6/4/24.

Overall Conclusion:

There was **1** observation of opportunity for improvement in internal controls.

Initial Follow Up:

1	100%	Implemented
		Partially Implemented
		Started
		Not Implemented
		Withdrawn
0		Open Observations



Observation	Recommendation	Management Response	Risk	Implementation Status	Percent (%) Complete	Explanation
Standard operating procedures can be more comprehensive.	Management should review standard operating guidelines and update them to include administrative processes for consistency and uniformity.	Agree. "The SOG will be updated to include administrative processes and other responsibilities of program staff." Target implementation: 9/6/24	Med	Implemented	100%	"Revised current SOG to reflect the requested changes - more comprehensive."