

OFFICE OF INTERNAL AUDIT AND ETHICS

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March 11, 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 Security and Surveillance audit report 24-013, dated December 4, 2024. The purpose of the follow up is to determine the status of the recommendations. 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- **Withdrawn** – no longer exist because of changes in processes or the risk is accepted by management and approved by the Audit and Ethics Committee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%) partially implemented**. The details of this follow up review can be found in the attached audit report summary.

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 "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



Security & Surveillance (24-013)
Internal Control Review
December 4, 2024

Follow Up Date: March 11, 2025

Background and Scope:

Security and Surveillance was identified for audit on the FY24 Audit Plan. The Protiviti 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.

The scope of the audit included a review of Security and Surveillance's internal controls for the period ending August 14, 2024.

Overall Conclusion:

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

Initial Follow Up:

| | | | |
|----------|-------------|--|---------------------------------|
| | | | <i>Implemented</i> |
| 1 | 100% | | <i>Partially Implemented</i> |
| | | | <i>Started</i> |
| | | | <i>Not Implemented</i> |
| | | | <i>Withdrawn</i> |
| 1 | 100% | | <i>Open Observations</i> |

| | | | |
|----------------|-------------|---------------|------------|
| Number by Risk | 1 | 0 | 0 |
| Risk Rating | High | Medium | Low |

| Observation | Recommendation | Action Plan | Risk | Implementation Status | Percent (%) Complete | Explanation |
|---|--|--|-------------|------------------------------|----------------------|---|
| Lack of key program governance documentation and/or policies - The Security & 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. | Develop and implement a comprehensive Security and Surveillance policy. In developing this policy, the Security and Surveillance program should conduct a tribal-wide assessment of the security at all Tribal programs. Ensure all contracting documentation has been reviewed and approved according to Tribal legal requirements | Agree. "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." Target implementation date: 1/31/25 | High | Partially Implemented | >50% | Management has "created the policy, working on fine tuning and making sure everything is covered." The next steps to implement the action plan, "review and submit." Target implementation date: 3/17/25 |