

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

We concluded the annual audit follow up review of open audit observations and recommendations reported in fiscal year 2022 through 2024. The purpose of this review was to follow up on progress made and to determine the implementation status.

This review included 20 reports with 44 open observations and recommendations. A summary of the reported status is as follows: 18 (41%) implemented, 18 (41%) partially implemented, 8 (18%) started.

The details of this follow up review can be found in the attached report.

We appreciate the assistance of all management and program staff. Should you have any questions please contact our office.

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

OFFICE OF INTERNAL AUDIT AND ETHICS

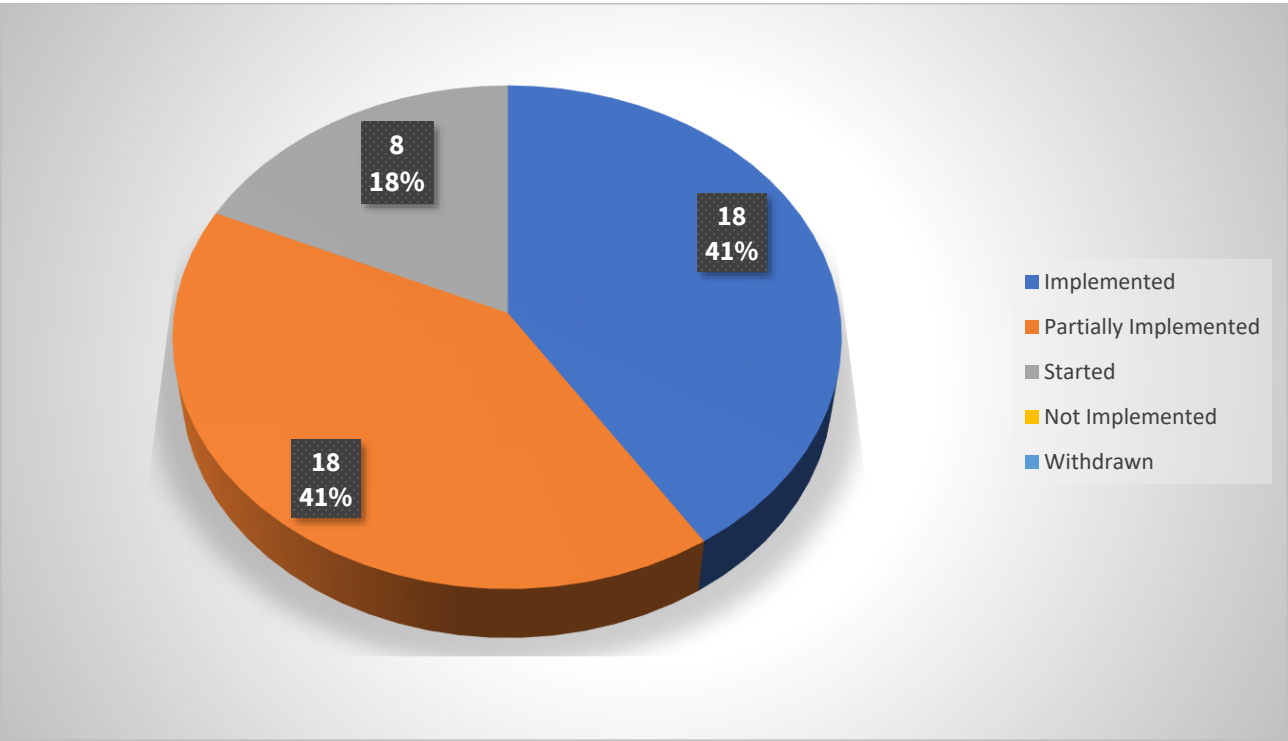
**Annual Follow Up
March 11, 2025**



EXECUTIVE SUMMARY

We conducted the annual follow up to review the open observations and recommendations from audit reports issued from fiscal year 2022 through 2024. The purpose of this review was to determine the status of audit observations and recommendations as implemented, partially implemented, started, not implemented, or withdrawn. The review did not include cycle audits or audits that were within the initial follow up period.

There were 20 audit reports with 44 open observations and recommendations. A summary of the status is reflected in the chart below.



The table below shows the reports covered in this review and references the page number where the detail can be found:

Report #	Report Title	No. of Open Observations	Page Reference
22-001	NRE - Law Enforcement	1	A-1
22-005	Kituwah Builders	2	A-1
22-007	CDOT	6	A-1
22-008	Natural Resources - Environmental	1	A-3
22-009	Fire Department	1	A-3
22-011	Detention Center	1	A-4
22-012	TABCC	6	A-4
22-013	Emergency Medical Services	1	A-5
23-001	Cherokee Fitness Center	2	A-5
23-004	Risk Management	2	A-6
23-005	TERO	1	A-6
23-007	Housing (Admin, Production, Rental)	2	A-7
23-010	Fleet Management - Tribal Wide	3	A-7
23-012	Family Safety	1	A-8
23-013	Civil Law	2	A-8
23-015	Cash Receipts/Cash Handling	1	A-8
24-002	Investments	3	A-9
24-003	Senior Citizens	1	A-10
24-005	Cherokee Bottled Water	4	A-10
24-006	Solid Waste Management	3	A-11

OBJECTIVES & SCOPE

The purpose of this review is to follow up on progress made and to determine the status of open observations and recommendations. This included a review of 20 reports released in fiscal year 2022 through 2024. This review did not include cycle audits, such as cash counts, supply inventories and Per Capita/GenWell, or audits that were within the initial follow-up period.

The 20 reports were reviewed, and a summary of the open observations, recommendations and managements' corrective action was prepared. Each summary was used as a guide to request the status of managements' corrective action. The program was asked to give an update and gage the percentage complete. The status was then categorized as follows:

- **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 exists because of changes in processes or acceptance of risk by management and approved by the Audit & Ethics Committee.

A risk rating of low, medium, or high was assigned to each observation. The status of managements' corrective action was reported as asserted by management. For observations rated as high, when necessary, we performed limited audit work to verify managements' assertion. If we could not verify managements' assertion, the status was adjusted accordingly.

CONCLUSION

In the 20 reports reviewed, there were 44 open observations and recommendations; 27 were high risk.

A summary of the status, as reflected in the table below, is as follows:

18 (41%) Implemented,
18 (41%) Partially Implemented
8 (18%) Started

Report #	Report Title	Report Issue Date	Observations			Open Observation Status					Remaining Observations	
			Reported	Closed ¹	Open	I	PI	S	W	NI	Open	High Risk
22-001	NRE - Law Enforcement	January 03, 2022	5	4	1		1				1	1
22-005	Kituwah Builders	April 27, 2022	4	2	2	2					0	0
22-007	CDOT	September 27, 2022	6	0	6			6			6	3
22-008	Natural Resources - Environmental	July 19, 2022	4	3	1		1				1	1
22-009	Fire Department	August 12, 2022	2	1	1		1				1	1
22-011	Detention Center	September 30, 2022	6	5	1		1				1	0
22-012	TABCC	November 02, 2022	8	2	6	6					0	0
22-013	Emergency Medical Services	September 30, 2022	2	1	1	1					0	0
23-001	Cherokee Fitness Center	January 03, 2023	4	2	2		2				2	0
23-004	Risk Management	June 26, 2023	4	2	2		2				2	0
23-005	TERO	March 17, 2023	3	2	1		1				1	1
23-007	Housing (Admin, Production, Rental)	September 08, 2023	5	3	2	1	1				1	0
23-010	Fleet Management - Tribal Wide	June 06, 2023	4	1	3	2	1				1	1
23-012	Family Safety	August 28, 2023	3	2	1		1				1	0
23-013	Civil Law	August 29, 2023	2	0	2	1	1				1	0
23-015	Cash Receipts/Cash Handling	October 25, 2023	2	1	1	1					0	0
24-002	Investments	May 06, 2024	6	3	3	2	1				1	1
24-003	Senior Citizens	February 06, 2024	3	2	1		1				1	0
24-005	Cherokee Bottled Water	April 05, 2024	4	0	4	1	3				3	2
24-006	Solid Waste Management	June 12, 2024	4	1	3	1		2			2	2
Totals			81	37	44	18	18	8	0	0	26	13
			100%	46%	54%	41%	41%	18%	0%	0%	59%	30%

¹ Observations implemented or withdrawn in prior periods

Status

I = Implemented - adequately addressed by implementing corrective action that is in place and functioning.

PI = Partially Implemented - initiated with 50% or more progress.

S = Started - initiated with less than 50% progress.

NI = Not Implemented - no action taken or started.

W = Withdrawn - no longer exists because of changes in processes or acceptance of risk by management and approved by the Audit & Ethics Committee

There are 26 observations and recommendations that remain open. This includes 13 rated as high risk. We will continue to follow up on observations and recommendations not fully implemented on an annual basis unless otherwise escalated or removed.

The details of the follow up can be found in Attachment A. We appreciate the assistance of all management and staff.

Attachment A

Annual Audit Observation Follow Up with Risk Rating

Audit Report NRE - Enforcement
 Report # 22-001
 Audit Type Internal Control Review
 Report Date January 3, 2022

Observation	Recommendation	Status	Risk Rating
Standard Operating Procedures are not developed.	Develop and document comprehensive SOPs which accurately reflect NRE current practices. Management must ensure compliance with federal, state, and tribal laws and considerations of industry best practices when developing SOPs.	Partially Implemented	High

Audit Report Kituwah Builders, LLC
 Report # 22-005
 Audit Type Limited Scope
 Report Date April 27,2022

Observation	Recommendation	Status	Risk Rating
Standard operating procedures are not in place	Develop comprehensive standard operating procedures to reflect accepted practices for the day-to-day operations. Management should conduct a needs analysis and evaluate external and internal factors in the development of standard operating procedures.	Implemented	High
Procurement and contract practices need improvement	Improve procurement and contract practices to increase financial accountability.	Implemented	High

Audit Report Cherokee Department of Transportation (CDOT)
 Report # 22-007
 Audit Type Operations
 Report Date September 27, 2022

Observation	Recommendation	Status	Risk Rating
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Attachment A

Annual Audit Observation Follow Up with Risk Rating

<p>Plan Changes - Long Range Transportation Plan and Tribal Transportation Improvement Plan - there was limited to no tracking and documentation over plan modifications, amendments, or reprioritization of projects.</p>	<p>Implement a formalized amendment plan that outlines the process for identifying, documenting, evaluating, approving, and implementing changes to the LRTP and TTIP. An LRTP/TTIP amendment plan should be documented in internal policies and procedures and updated on an annual basis or as necessary and should consider thresholds for determining major and minor amendments, required documentation, and documented approvals. Communications and discussions regarding changes to the LRTP and TTIP with the Roads Commission should be sufficiently documented via commission meeting minutes to ensure approvals can be memorialized. Ensure consistent naming conventions and project identifiers are utilized in future plans.</p>	<p align="center">Started</p>	<p align="center">High</p>
<p>Change Orders - there were no policies and procedures in place over the change order process to ensure a consistent process was followed nor did there appear to be a tracking mechanism in place to monitor change orders from project to project.</p>	<p>Develop policies and procedures over the change order process to ensure it can be consistently followed. The policies should address what is allowable when approving a change order, required documentation, who is responsible for approving based on the dollar amount of the change and how documentation will be retained. In addition, implement a digital tracking tool over change orders to ensure they can be monitored and supporting documentation retained. Lastly, review their project proposal process to ensure projects are scoped properly so vendors can ensure bid timelines and cost proposals are aligned with expectations.</p>	<p align="center">Started</p>	<p align="center">High</p>
<p>Preventive Roadway Maintenance Program - there was no preventive roadway maintenance plan in place to ensure maintenance projects were performed on a routine basis.</p>	<p>Develop and implement a 5-year preventive maintenance plan considering historical trends, weather, known issues, and potential future needs of the Tribe. A project leader should be identified who will be tasked with coordinating efforts to build the plan. The plan should clearly define what preventive maintenance CDOT is responsible for, how often maintenance will occur based on the project type, as well as how priorities will be handled in the event emergency projects cause resource issues.</p>	<p align="center">Started</p>	<p align="center">High</p>
<p>Roadway Maintenance Work Orders - there were no policies and procedures over the work order process to ensure a defined process was in place including what constitutes a priority, required documentation on the work order request form, and timelines to ensure work orders are handled timely.</p>	<p>Establish policies and procedures over the work order process which should document how work orders will be prioritized (emergency, high, medium, low), what is required to be documented on the form, and expected timelines for completion based off of priority level and available resources. Lastly, work with the Tribe's IT department to replicate workflows utilized in other departments within Munis to create a more automated work order request process which will allow for easier monitoring, assigning, and documentation of the work order population.</p>	<p align="center">Started</p>	<p align="center">Med</p>

Attachment A

Annual Audit Observation Follow Up with Risk Rating

<p>Supply Inventory Control - there were no formalized policies and procedures over supplies inventory to ensure proper procedures over purchasing, storage, tracking, and disposal of inventory,</p>	<p>Develop policies and procedures over the purchasing, storage, tracking, and disposal of inventory. Such a policy should consider segregation of duties and should provide criteria and instructions for determining items to stock as some items are insignificant in value and are not currently tracked. The policy should also address how inventory will be counted and reconciled as well as the frequency of these events. It may be helpful and/or necessary to collaborate with other departments or programs to mirror their inventory control processes.</p>	<p align="center">Started</p>	<p align="center">Med</p>
<p>Project Monitoring - Despite several requests to see examples of the documentation utilized to manage each project, it was not provided during the audit. While the department does perform informal tracking on whiteboards at a summary level, we were unable to determine if key metrics such as contract budget to actuals, timeliness of project milestones, and other contract clauses were routinely monitored for compliance.</p>	<p>Consider implementing an electronic tool to more effectively monitor and control costs, milestones, and project status real-time related to LRTP and TTIP projects that is updated on a daily or weekly basis. A tracking tool should include budgeted cost, estimated total cost, estimated costs to completion, costs incurred to date, important milestones, as well as under or over amounts for labor, materials, and time. A tracking tool can be as simple as a series of spreadsheets, or as robust as a construction management software. Further, internal policies and procedures should be developed over monitoring project costs and timelines that sufficiently considers required documentation, records retention, and monitoring activities over cost and timelines.</p>	<p align="center">Started</p>	<p align="center">Med</p>

Audit Report NRE - Environmental
 Report # 22-008
 Audit Type Internal Control Review
 Report Date July 19,2022

Observation	Recommendation	Status	Risk Rating
<p>Security measures are not sufficient</p>	<p>Work with the Security & Surveillance team to get cameras installed and swipe key card access in the appropriate areas.</p>	<p align="center">Partially Implemented</p>	<p align="center">High</p>

Audit Report Cherokee Fire Department
 Report # 22-009
 Audit Type Internal Control Review
 Report Date August 12, 2022

Observation	Recommendation	Status	Risk Rating
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Attachment A

Annual Audit Observation Follow Up with Risk Rating

<p>Staffing - Staffing levels do not align with the National Fire Protection Association standards.</p>	<p>Work with Human Resources and the Executive Committee to determine if budgetary adjustments can be made to ensure additional positions can be brought on which would allow the Fire Department to have fully staffed fire engines, ladder trucks, and command vehicles. The Fire Department should perform a community-wide risk assessment; consider if a combination of on duty/on call firefighters can assist with staffing levels; and enhance preplanning inspection, and training on locations of large structures to help mitigate the impact of low staffing levels.</p>	<p>Partially Implemented</p>	<p>High</p>
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Audit Report Detention Center
 Report # 22-011
 Audit Type Internal Control Review
 Report Date September 30, 2022

Observation	Recommendation	Status	Risk Rating
<p>Records Management - The SOP section over Records Retention briefly addressed the storage procedures for three types of records (inmate files, facility records, and incident reports), but did not address retention and destruction schedules.</p>	<p>Expand upon Chapter 3.03 - Records Management to address retention and disposition policies and schedules that align with Federal archiving standards of other agencies.</p>	<p>Partially Implemented</p>	<p>Med</p>

Audit Report Tribal Alcohol Beverage Control Commission (TABCC)
 Report # 22-012
 Audit Type Limited Scope
 Report Date November 2, 2022

Observation	Recommendation	Status	Risk Rating
<p>The governance of the TABCC needs strengthened: A: The Organizational Structure need evaluated B: The TABCC is operating without bylaws C: The TABCC's major processes are not segregated</p>	<p>A) TABCC establish a formal governance structure that is clearly defined, documented, and communicated to all divisions of the TABCC. B)TABCC develop and implement bylaws to govern the conduct of the board. The bylaws should be approved by the commission and reviewed annually. C)TABCC create segregation of duties to improve controls and disperse key functions of authorization, custody, record keeping and reconciliation in major processes. Further, Tribal leadership should consider enhancing legislation to require all it's entities and enterprises to submit their annual financial statement audit to the Office of Internal Audit and Ethics so any Observations or material weaknesses can be added to the follow up process.</p>	<p>Implemented</p>	<p>High</p>

Attachment A

Annual Audit Observation Follow Up with Risk Rating

The TABCC does not have a fiscal management policy	Develop and implement comprehensive fiscal management policy	Implemented	High
Contract management needs improvement	Implement a contracts policy and process	Implemented	High
There is not a process to add vendors to the accounting system	Implement a vendor setup process	Implemented	High
Debit card use needs better controls	Establish a debit/credit card policy and guidelines	Implemented	High
The TABCC's travel appears excessive	Reevaluate travel policy and include proper segregation of duties; require trip report or proof of attendance	Implemented	High

Audit Report Emergency Medical Services
 Report # 22-013
 Audit Type Internal Control Review
 Report Date September 30, 2022

Observation	Recommendation	Status	Risk Rating
Policies and Procedures - there were no policies and procedures over (1) Prescription Drug Inventory and Reconciliations, (2) Medical Supply Ordering and Inventory, (3) Ambulance Preventive Maintenance, and (4) Patient Billing and Oversight.	Document policies and procedures over each area identified to ensure processes are in place in place and able to be followed consistently. The policies should consider proper internal controls, segregation of duties, and plans for delegation in the event of employee scheduled leave or termination.	Implemented	Med

Audit Report Cherokee Fitness Center
 Report # 23-001
 Audit Type Internal Control Review
 Report Date January 3, 2023

Observation	Recommendation	Status	Risk Rating
File maintenance needs improvement.	Reevaluate the current membership policy, make any necessary updates, and ensure staff follow the membership policy. All required documents must be filled out completely prior to filing. Any deviations must be addressed and documented by management.	Partially Implemented	Med
24-hour membership needs improvement.	Evaluate the system for 24- hour membership and the feasibility to implement a gym management software to efficiently operate the growing fitness complex and allow for better tracking of gym memberships.	Partially Implemented	Med

Attachment A

Annual Audit Observation Follow Up with Risk Rating

Audit Report Risk Management
 Report # 23-004
 Audit Type Internal Control Review
 Report Date June 26, 2023

Observation	Recommendation	Status	Risk Rating
<p>Tribal Safety Training While the Risk Management Division has a variety of different safety measures documented in the Safety Manual as well as safety training performed during the onboarding of a new employee, our testing determined there was no periodic safety training provided to ensure employees remained knowledgeable of safety protocols documented in the Risk Management Safety Manual as well as new and emerging safety risks to consider in the workplace.</p>	Implement a bi-annual refresher training over key sections of the Safety Manual to ensure employees remain aware of proper protocols when a workplace accident occurs. Trainings can be provided in a live session format or, Risk Management should consider recording the trainings and uploading them to a training library where employees can reference them at any time should they have a question on a process. Risk Management should also evaluate those departments who may have more claims than average and consider if additional safety training should be provided to help reduce the risk of workplace accidents in the future.	Partially Implemented	Med
<p>Tribal Safety Manual The Tribal Safety Manual had not been updated since 2012 to ensure it was reflective of current processes and safety protocols. In addition, it contained several sections that were not under Risk Management’s authority including the Enterprise Risk Management process and Procurement and Property Control. Lastly, there was reference to a Safety Committee which was no longer a functioning committee within the Tribe.</p>	Perform a review of the Manual and make revisions to ensure it is reflective of current processes. In addition, sections that are not under the authority of Risk Management should be removed to prevent confusion regarding which division is responsible for the administration of those policies and procedures. Risk Management also should implement a bi-annual review of the Manual to ensure it is periodically reviewed and updated. Any major changes that may impact divisions should be communicated to ensure they are aware.	Partially Implemented	Med

Audit Report TERO
 Report # 23-005
 Audit Type Internal Control Review
 Report Date March 17, 2023

Observation	Recommendation	Status	Risk Rating
The TERO strategic plan needs to be updated.	The program develop a new strategic plan along with a policy and procedure to review the strategic plan annually and update as needed. This process should be documented within the internal policy and procedures.	Partially Implemented	High

Attachment A

Annual Audit Observation Follow Up with Risk Rating

Audit Report	Housing (Admin, Prod, Rental)
Report #	23-007
Audit Type	Operational
Report Date	8-Sep-23

Observation	Recommendation	Status	Risk Rating
Data Integrity - The Cherokee Indian Housing Division utilizes two different systems to keep track of tenant and owner information.	The Cherokee Indian Housing Division should seek to consolidate tracking of program information into one property management system to ensure tenant and owner listing are complete.	Implemented	High
Delinquent Accounts - The Cherokee Indian Housing Division Collections Policy requires delinquency notices to be sent and if payment is not received, payment plans are not established or eviction procedures commence.	The Cherokee Indian Housing Division should establish and maintain consistent collections processes, which may include clear payment and delinquency schedules, increased frequency and proactive communication with tenants/owners, effective tracking systems, and when necessary, following appropriate legal action to recover outstanding debts.	Partially Implemented	Med

Audit Report	Fleet Management Tribal Wide
Report #	23-010
Audit Type	Internal Control Review
Report Date	June 6, 2023

Observation	Recommendation	Status	Risk Rating
The fleet management policy does not align with current practices.	Evaluate the current policy and current practice to determine what positions are the most efficient and effective process owners and update policies and procedures to align with current practices.	Implemented	High
Proper fleet documentation is not maintained in tribal vehicles.	Evaluate the need of required documents in tribal vehicles, update policies and procedures if needed and enforce the policy.	Partially Implemented	High
Disposition management needs improvement.	Track fleet disposals until they have been properly removed from the financial software.	Implemented	High

Attachment A

Annual Audit Observation Follow Up with Risk Rating

Audit Report	Family Safety
Report #	23-012
Audit Type	Internal Control Review
Report Date	August 28, 2023

Observation	Recommendation	Status	Risk Rating
The payment of financial assistance is not efficient.	Management should consult with the Office of Budget and Finance to create a more efficient process for the payment of financial assistance to the caregivers.	Partially Implemented	Med

Audit Report	Civil Law
Report #	23-0013
Audit Type	Internal Control Review
Report Date	August 29, 2023

Observation	Recommendation	Status	Risk Rating
Legal service transactions do not have a valid contract.	Utilize the contracts process when obtaining legal services.	Implemented	High
The process of publishing legislation should be evaluated	Civil Law Department, TOP staff, and Legislative branch, work together to determine who will process documents for public notice.	Partially Implemented	Med

Audit Report	Cash Receipts/Cash Handling
Report #	23-015
Audit Type	Internal Control Review
Report Date	October 25, 2023

Observation	Recommendation	Status	Risk Rating
Access to Tyler Cashiering is not managed.	It is recommended that the Revenue Office work with the Office of Information Technology to develop a process for approving and removing permissions within Tyler Cashiering.	Implemented	Med

Attachment A

Annual Audit Observation Follow Up with Risk Rating

Audit Report	Investments		
Report #	24-002		
Audit Type	Compliance		
Report Date	May 6, 2024		
Observation	Recommendation	Status	Risk Rating
Trade Authorization Internal Controls - did not receive supporting documentation to test trade authorizations to ensure proper segregation of duties were in place.	Ensure that the trade authorization process is fully documented for all transactions and complete records should be retained to support the transactions. The department should document trade authorization procedures in each of the investment policies or as an appendix to each of the investment policies that align with custody bank procedures.	Partially Implemented	High
Investment Reconciliations - reconciliations are not performed monthly and the reconciliation process is not documented in the EBCI Fiscal Management policy.	Implement a monthly reconciliation process over investment information provided by the custody bank. Reconciliations should be documented for each fund and prepared and reviewed by separate individuals to ensure proper segregation of duties are in place. Variances or errors discovered should be resolved immediately to ensure accurate reporting of investment information. Additional reconciliation procedures should be put in place over more complex funds, such as the Minor's Trust Fund, to ensure sub-balances are accurate and variances can be resolved. Finally, the EBCI Fiscal Management Policy should be updated to reflect this process including the frequency of the reconciliations, timelines for preparation and approval, and required supporting documentation to be maintained.	Implemented	Med
Cherokee Code Compliance - discrepancies regarding soft floor requirements between the investment policies, Cherokee Code, and EBCI Financial Policy 1700 – Investments Policy.	Evaluate the Cherokee Code soft floor requirements to determine if they align with the risk tolerance of the Tribe. Since Cherokee Code involves a more robust update and review process, we recommend EBCI consider more general parameters such as a percentage versus specific dollar amounts to allow for more flexibility within the Code as markets and fund balances evolve over time. Absolute figures should be reflected in the investment policies and reviewed/updated in accordance with the required frequencies according to each IPS to ensure alignment with the risk tolerance and long-term strategies of the Tribe.	Implemented	Med

Attachment A

Annual Audit Observation Follow Up with Risk Rating

Audit Report	Senior Citizens
Report #	24-003
Audit Type	Internal Control Review
Report Date	February 6, 2024

Observation	Recommendation	Status	Risk Rating
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.	Partially Implemented	High

Audit Report	Cherokee Bottled Water
Report #	24-005
Audit Type	Internal Control Review
Report Date	April 5, 2024

Observation	Recommendation	Status	Risk Rating
There is not a valid contract with the bottler.	Execute a formal written contract or agreement with the bottler. The contract or agreement must be reviewed and amended as needed.	Partially Implemented	High
Standard operating procedures need to be updated.	Review and update standard operating procedures. Management should consider a framework or industry standards to establish the most effective and efficient processes and operations.	Implemented	High
Security measures are not sufficient.	Work with the Security and Surveillance team to identify the areas and access points to establish the proper coverage and security.	Partially Implemented	High
Procurement practices need improvement.	Ensure the review of procurement steps to ensure compliance with Tribal rules, regulations, and laws.	Partially Implemented	Med

Attachment A

Annual Audit Observation Follow Up with Risk Rating

Audit Report Solid Waste Management
 Report # 24-006
 Audit Type Internal Control Review
 Report Date June 12, 2024

Observation	Recommendation	Status	Risk Rating
Standard operating procedures are not developed.	Develop comprehensive written standard operating procedures. Consider a framework or industry standards to establish the most effective and efficient processes and operations.	Started	High
The Tribal Waste Management Plan has not been implemented.	Complete the Tribal Waste Management Plan in accordance with Cherokee Code. Implement, monitor, and update as needed.	Started	High
Procurement practices need improvement. A. There are purchases that appear contractual in nature. B. Payments are not made timely.	A. Execute a formal written contract or agreement with the landfill company. The contract or agreement must be reviewed and amended as needed. B. Pay their invoices on time to prevent late fees.	Implemented	Med