

## OFFICE OF INTERNAL AUDIT AND ETHICS

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

We conducted an internal control review of the Tribal Food Distribution program in accordance with the FY25 annual audit plan.

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

Protiviti did not identify any observations. The details can be found in the attached report.

The assistance of the Tribal Food Distribution program 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, IAP, CFE, LPEC  
Chief Audit and Ethics Executive

cc: Lori Lambert, Audit and Ethics Committee Chair  
Sonya Wachacha, Secretary of Public Health and Human Services  
Brandy Davis, Director of Health Operations  
Amelia Arkansas, Tribal Food Distribution Manager



**Tribal Food Distribution Program  
Internal Audit Report**

**June 2025**

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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's (EBCI) Tribal Food Distribution Program plays a crucial role in providing nutritious food, resources, support, and guidance to eliminate hunger for eligible participants in a caring and culturally supportive environment. Funded by the United States Department of Agriculture (USDA) and the EBCI, the program serves as an alternative to the Supplemental Nutrition Assistance Program (SNAP) by providing USDA Foods to income-eligible households.

The Tribal Food Distribution Program was identified as an audit area on the 2025 annual audit plan. Accordingly, Internal Audit completed a comprehensive operational audit designed to evaluate the efficiency and effectiveness of controls for the program's operations. The primary goal is to help achieve the program's objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, internal control, and governance processes

## **Scope & Objectives**

Through the planning and risk assessment process, IA determined that the key risks related to the Tribal Food Distribution program include: food quality/safety, participant eligibility, compliance with grant agreements, mileage and transportation expenses related to food delivery, and the maintenance of facilities and equipment. The audit was designed to identify and evaluate the internal controls related to these processes, including:

- Evaluating controls over food quality and safety, including issues received from vendors and their resolution processes with the USDA/DOD.
- Assessing controls over participant eligibility, focusing on ensuring eligibility criteria are met and proper authorization of benefits.
- Verifying controls over the accuracy and timeliness of reporting required by grant agreements with the USDA.
- Reviewing controls over mileage sheets and related documentation to ensure accurate recording of home delivery and tailgate service mileage.
- Reviewing controls over the proper upkeep and functionality of critical assets that support safe food storage, distribution, and continuity of operation related to maintenance.

## **Summary of Audit Procedures**

Internal audit's approach for the in-scope processes (food quality/safety, participant eligibility, grant compliance, mileage and transportation, and maintenance) included:

- Reviewing current policies and procedures related to the in-scope processes.
- Conducting interviews and walk-throughs to gain an understanding of the in-scope processes.
- Reviewing past audits performed and understanding any action plans as a result.
- Conducting testing procedures of identified controls within the in-scope processes.
- Identifying potential areas for risk mitigation and control design improvement.

## **High-Level Conclusions & Observations:**

No findings were identified during the course of this review.