

# OFFICE OF INTERNAL AUDIT AND ETHICS

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August 15, 2025

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

We conducted a limited review of the supply inventory held by the Cherokee Central Schools (CCS) Cafeteria in accordance with the FY 2025 annual audit plan.

We reviewed the year-end inventory report. We conducted a walkthrough and test count on July 8, 2025. This included 24 items, which represented 28% of the reported inventory value.

The inventory report shows a total cost on hand of \$38,595.55, an increase of \$6,275.16 over the prior year. The current general ledger shows an inventory balance of \$32,320.39. An adjusting entry of \$6,275.16 is needed to increase the inventory balance for the period ending June 30, 2025. While there were minor variances in some inventory items, the inventory value is reasonable.

Please contact our office with questions regarding this report.

Sincerely,

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

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

cc: Lori Lambert, Audit and Ethics Committee Chair  
Greg Owle, CBC General Manager  
Rhonica Via, CBC Financial Director  
Tammy Parris, CCS School Nutrition Director