

OFFICE OF INTERNAL AUDIT AND ETHICS

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October 22, 2025

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

We reviewed the supply inventory held by the Tribal Fish Hatchery in accordance with the FY25 annual audit plan.

We reviewed the inventory reports and financial transactions for the period ending September 30, 2025, and conducted a test count.

The inventory report shows a total cost on hand of \$933,893.55, nearly triple that of the prior year. The significant increase was due to the program increasing inventory capacity after renovations and hurricane recovery. The current general ledger shows an inventory balance of \$236,209.92. An adjusting entry of \$697,683.63 is needed to increase the inventory balance to \$933,893.55 for the period ending September 30, 2025.

Please contact our office with questions regarding this report.

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

cc: Lori Lambert, Audit and Ethics Committee Chair
Anthony Sequoyah, Secretary of Operations
Michael LaVoie, Director - Natural Resources
Doug Reed, Manager – Fisheries and Wildlife