

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 Fire Mountain Trail 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 \$26,586.25, a <1% decrease over the prior year. The current general ledger shows an inventory balance of \$26,753.45. An adjusting entry of (\$167.20) is needed to decrease the inventory balance to \$26,586.25 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
Sean Ross, Secretary of Communications
Spencer McCoy, Director of Destination Marketing
Lisa Frady, Fairgrounds Supervisor