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 Qualla Housing 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 provided by the program shows a total cost on hand of $57,304.06, an increase over the prior year. The current general ledger shows an inventory balance of $55,010.70. An adjusting entry of $2,293.36 is needed to increase the inventory balance to $57,304.06 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
Edwin Taylor, Secretary of Housing
Robert Welch, Director of Construction Management
Michael Lambert, QHS Construction Manager