

# OFFICE OF INTERNAL AUDIT AND ETHICS

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February 26, 2026

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

The Office of Internal Audit and Ethics conducted a follow up review on the Tribal Historic Preservation Office audit report 25-014, dated November 17, 2025. The purpose of the follow up is to determine the status of the recommendations. The status is reported by management with one of the following categories:

- **Implemented** – adequately addressed by implementing corrective action that is in place and functioning
- **Partially Implemented** – initiated with 50% or more progress
- **Started** – initiated with less than 50% progress
- **Not Implemented** – no action taken or started
- **Withdrawn** – no longer exist because of changes in processes or the risk is accepted by management and approved by the Audit and Ethics Committee

Limited audit work was performed on select findings to verify management's assertion. If it could not be verified, the status was adjusted accordingly. The reported status of the **2 (100%) Started**. The details of this follow up review can be found in the attached audit report summary.

The assistance of the THPO staff is appreciated. Please do not hesitate to contact our office with questions.

Sincerely,

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

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

cc: Monique Taylor, Audit and Ethics Committee Chair  
Anthony Sequoyah, Secretary of Operations  
Zachary Hicks, Director of Support Services  
Beau Carroll, Interim Deputy THPO Officer

**EASTERN BAND OF CHEROKEE INDIANS  
OFFICE OF INTERNAL AUDIT AND ETHICS  
AUDIT REPORT SUMMARY**

Tribal Historic Preservation Office (25-014)

Internal Control Review

November 17, 2025 Follow Up Date: February 26, 2026



**Background and Scope:**

The Tribal Historic Preservation Office (THPO) of the Eastern Band of Cherokee Indians safeguards the tribe's cultural heritage through archaeological reviews and consultations. Operating under Tribal Council authority and federal mandates such as the National Historic Preservation Act, THPO evaluates projects with ground-disturbing components—such as construction or utility work—based on criteria like location within traditional territory, potential impact on human remains, and cultural significance. When artifacts or remains are discovered, THPO follows Cherokee Code and federal laws, including ARPA and NAGPRA, to ensure proper handling and compliance.

Internal Audit looked at the main risks for the Tribal Historic Preservation Office (THPO). These risks include how the program is managed, whether it follows federal and tribal rules, how it handles grants, and

**Overall Conclusion:**

Protiviti identified **2** opportunities for improvement in internal controls.

**Initial Follow Up:**

		<i>Implemented</i>
		<i>Partially Implemented</i>
2	100%	<i>Started</i>
		<i>Not Implemented</i>
		<i>Withdrawn</i>
<b>2</b>	<b>100%</b>	<b>Open Observations</b>



Observation	Recommendation	Action Plan	Risk	Implementation Status	Percent (%) Complete	Explanation
<b>Formal Project Records are not maintained</b> - the Tribal Historic Preservation Office does not keep formal project records. Instead, information is stored informally in email chains or scattered forms, with no clear policy on what should be included for each project.	Create clear policies and procedures for project documentation.	<b>Agree.</b> "To address finding #1 To centralize the record keeping and formalize tracking of project requests from start to finish the THPO will engage Tribal IT and Microsoft to develop a system for logging and tracking projects from start to finish, standardizing procedures, and tracking agreements, and formalize procedures to document historic assets at project sites within the confines of our established tribal budget, curatorial facility and applicable tribal and federal laws. We will attempt to get a reasonable cost estimate by the end the end of this period." <b>Target Implementation date 3/13/26</b>	<b>High</b>	<b>Started</b>	<b>&lt;50%</b>	"In compliance with Finding #1, the THPO collaborated with Tribal IT and Microsoft to assess feasibility of a centralized project-tracking and records-management framework. Formal standardized intake forms, established clear workflows and documentation requirements, took effect and are still in place for all projects. All new on-boundary and off-boundary consultation requests will be recorded at intake and stored in a structured, centralized digital record (CDR). Each file in a project includes its correspondence, review notes, determinations, agreements (if applicable), and any digital records. Role-based access controls safeguard sensitive cultural information and ensure compliance with applicable tribal and federal regulations. Although centralized record-keeping is in place and functioning well, the THPO is continuing to enhance efficiency through the phased deployment of the CDR case management system. Upon full configuration, a standardized integration of intake and tracking functions into the CDR platform will further enhance reporting automation, workflow visibility, and long-term archival capacity. February 18, 2026 is its engagement summary that details implementation and system development efforts."

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AUDIT REPORT SUMMARY

Observation	Recommendation	Action Plan	Risk	Implementation Status	Percent (%) Complete	Explanation
<p><b>Absence of Formalized Policies</b> - While the THPO operates under the guidelines established in various Federal and Tribal regulations, policy and procedure documentation does not exist to provide specific guidance on how the THPO adheres to the regulations and operates on a day-to-day basis.</p>	<p>Document critical governing policies and procedures.</p>	<p><b>Agree.</b> "The THPO will have draft of a policy guiding review and process of compliance recommendations and concurrence, and projects requests. As well as a draft policy for maintenance of artifacts, and draft policy guiding the NAGPRA process. As well a policy for grant funding requirements." <b>Target Implementation date 3/13/26</b></p>	<p><b>Medium</b></p>	<p><b>Started</b></p>	<p><b>&lt;50%</b></p>	<p>"As a remedy to Observation #2, the THPO established detailed draft policies and procedures for key operating functions. Drafts have been done for: (1) Compliance Review and Consultation Procedures; (2) Artifact Curation and Maintenance Standards; (3) NAGPRA Process Procedures; and (4) Grant Administration and Oversight Requirements.</p> <p>These documents establish defined workflows, documentation standards, roles and responsibilities, and record retention protocols in accordance with applicable tribal and federal regulations. The procedural guidelines described in the drafts are currently used to inform day-to-day workflows to ensure consistency and regulatory compliance.</p> <p>Formal internal review and administrative adoption are now in progress. Upon final approval, the policies shall be embedded in the official THPO Policy Manual."</p>