

OFFICE OF INTERNAL AUDIT AND ETHICS

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June 3, 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 Snowbird Recreation audit report 26-002, dated January 30, 2026. 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- **Withdrawn** – no longer exist because of changes in processes or the risk is accepted by management and approved by the Audit and Ethics Committee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 **3** recommendations is as follows: **1 (33%) Implemented, 1 (33%) Partially Implemented, and 1 (33%) Started**. The details of this follow up review can be found in the attached audit report summary.

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

Sincerely,

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

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

cc: Monique Taylor, Audit and Ethics Committee Chair
Paxton Myers, Chief of Staff
Austin Brown, Director of Snowbird and Cherokee County Services
Margaret Teesateskie, Snowbird Recreation Supervisor



Snowbird Recreation (26-002)
 Internal Control Review
 January 30, 2026 Follow Up Date: June 3, 2026

Background and Scope:

The Snowbird Recreation program, located in the Jacob Cornsilk Complex, is part of the Division of Snowbird and Cherokee County. Their mission is promoting community health and wellbeing through diversified fun and inclusive recreational activities and physical experiences for everyone. They offer programs for participants of all ages, in addition to access to well-equipped weight and cardio rooms.

Overall Conclusion:

There is opportunity to improve Snowbird Recreation's internal controls.

Initial Follow Up:

1	33%	Implemented
1	33%	Partially Implemented
1	33%	Started
		Not Implemented
		Withdrawn
2	67%	Open Observations

The scope of the audit included a review of financial and operational information for the period October 1, 2023 – October 21, 2025.

Number by Risk	1	1	1
Risk Rating	High	Medium	Low

Observation	Recommendation	Action Plan	Risk	Implementation Status	Percent (%) Complete	Explanation
Safety measures are not adequate.	Management should work with Security and Surveillance to enhance the surveillance system. Furthermore, management should work with Facilities to install a glass partition at the reception window.	Agree. Response narrative: "Submit a work ticket to Information Technology to install cameras in Rec offices and fix non-working camera in fitness room. Submit a work order request for Snowbird/Cherokee Building Maintenance to install a glass partition at the reception window." Target Implementation date 5/22/26	High	Partially Implemented	>50%	"A glass partition has been installed, with window tint. The large fishbowl window has been tinted as well as the glass to the supervisor's office from the outside. We have put in a ticket with IT to install cameras in the recreation offices as well fix cameras not working in the fitness room. I talked with security & surveillance two weeks ago, and they said they were working on getting to our department, but other priorities have caused delays." Target Implementation date: 8/1/26
Deposits are not made timely.	Management should make deposits in accordance with the Tribal Fiscal Management Policy.	Agree. Response narrative: "Deposit cash for shoe sales, birthday parties and gate monies the next business day." Target Implementation date 1/13/26	Medium	Implemented	100%	"Have made night deposits, by employees that live in Cherokee as they travel home. If that is not an available option someone from recreation or in the division agrees to go and make the deposit at finance."
Standard operating procedures could be more comprehensive.	Management should further develop the standard operating procedures, review them regularly and update them as needed.	Agree. Response narrative: "Meeting with each staff to get their input of our day-day operation. Compile for a draft and go over with staff, director, finalize and review regularly to make any changes as needed." Target Implementation date 4/24/26	Low	Started	<50%	"Have gathered policies and documents from sister programs in Cherokee to review and look over their policies and sop's. Still in the review phase but making progress towards developing. Next step is to fully flesh out updated policies and procedures. Then review with staff to identify any areas of concerns and update. After updating, cover fully policies with staff, answering any and all questions. Upload into an Organized Teams folder for Rec staff with policies SOPs, code of conduct form, waiver forms, applications, etc." Target Implementation date: 7/6/26