

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

We conducted an internal control review of Cherokee Choices in accordance with the FY26 annual audit plan.

An internal control review is designed to assess the program's operations and effectiveness of controls to determine if improvement is needed.

Overall, Cherokee Choices internal controls are adequate. There is opportunity for enhancement. We identified 2 observations. The details can be found in the attached report. Management's action plan is included as an attachment.

The assistance of the Cherokee Choices 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, IAP, CFE, LPEC
Chief Audit and Ethics Executive

cc: Monique Taylor, Audit and Ethics Committee Chair
Sonya Wachacha, Secretary of Public Health and Human Services
Sheena Lambert, Public Health Director
Robin Callahan, Cherokee Choices/Nurse Family Partnership Director

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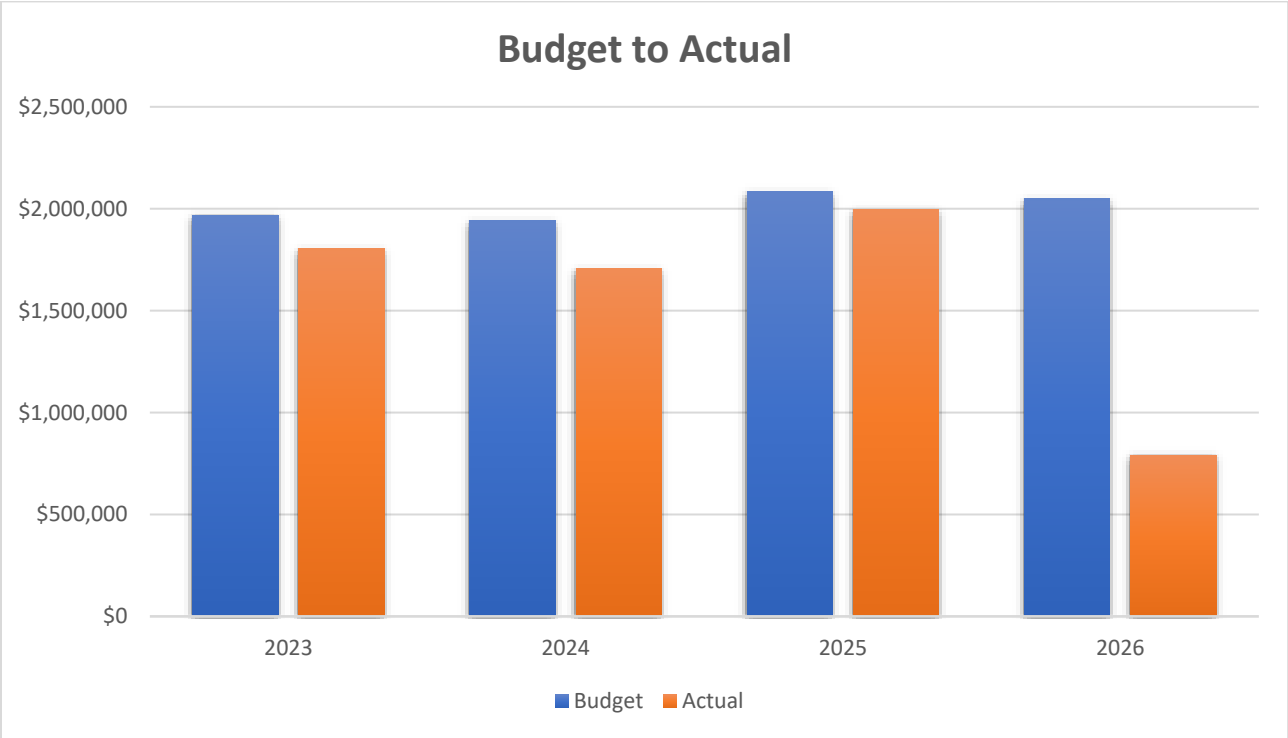
**Cherokee Choices
Public Health and Human Services
Internal Control Review (26-008)
June 3, 2026**



BACKGROUND

Cherokee Choices is part of Public Health within the Public Health and Human Services Division. The program’s mission is to reduce the risk of chronic disease and risk factors within the EBCI community by promoting physical, emotional, mental, and cultural well-being. They offer a variety of classes and workshops for participants of all ages. Cherokee Choices receives funding from grants and gaming revenue.

The program operated on a budget of \$2,083,631.00 (including Nurse-Family Partnership), with just over \$1.1 million (54%) in grant funding. Salaries and related expenses account for approximately 75% of the yearly expenditure and the remaining for program operations. The budget vs actual comparison shown in the diagram below.



OBJECTIVES & SCOPE

The audit objectives were to obtain an understanding of key processes within the program, to evaluate the adequacy of internal controls and to identify opportunities for process improvements

The scope of the audit included a review of financial and operational information. For the period under review October 1, 2024 – March 5, 2026.

CONCLUSION

Overall, Cherokee Choices internal controls are adequate. There are opportunities for enhancement in the following areas:

1. Standard operating procedures could be more comprehensive.
2. Training hours could be better tracked.

The details of these findings are on the following pages. The cooperation and assistance of the Cherokee Choices staff is acknowledged and appreciated.

OBSERVATIONS AND RECOMMENDATIONS

1. Standard operating procedures could be more comprehensive.

Cherokee Choices does have written standard operating procedures. These standard operating procedures should be expanded to include all areas of program operations. A lack of or out of date standard operating procedures can lead to ineffective and inefficient processes and operations.

It is recommended that management further develop the standard operating procedures, review them regularly and update them as needed.

2. Training hours could be better tracked.

Cherokee Choices employees are required to attend training per division and licensing requirements. Training attended by employees is tracked but CPE hours are not recorded. If management does not track CPEs it could result in the inadvertent lapse or loss of employees' licensure.

It is recommended that management develop training requirements, plans, and trackers that include the CPE hours for each employee.

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MEMORANDUM

TO: Executive
Tribal Council

FROM: Sharon Blankenship, Chief Audit and Ethics Executive 

CC: Monique Taylor, Audit and Ethics Committee Chair
Sonya Wachacha, Secretary of Public Health and Human Services
Sheena Lambert, Public Health Director
Robin Callahan, Director-Cherokee Choices & Nurse Family Partnership

DATE: June 3, 2026

RE: Action plan for 26-008 – Cherokee Choices

The 2 observations and recommendations identified in the Cherokee Choices audit report 26-008 were sent to the program for an action plan. The action plan as provided is stated below. The original response forms are on file with this office.

1. **Standard operating procedures could be more comprehensive.**

Response: Agree, Target implementation 8/6/26

Respondent narrative:

“1. Create rough draft of standard operating procedures based on EBCI Finance template (7/20-7/29)
2. Meeting with the staff to review and discuss rough draft of standard operating procedures. (7/30)
3. Regulatory and compliance to review edited draft standard operating procedures. (7/31- 8/3)).
4. Submission of Cherokee Choices standard operating procedures to PHHS Secretary & Public Health Director for approval. (8/3-8/5)”

2. **Training hours could be better tracked.**

Response: Agree, Target implementation 8/6/26

Respondent narrative:

- “1. Edit Finance Training Log for Continuing Education unit tracking for professional accreditation/licensure for RDs/RNs on staff, etc... (7/20- 7/29)
2. Review and discuss training log in Staff Meeting (7/30)
2. RDs/RNs to record hours in Training Log on MS Teams as CEUs are earned. (7/31- continuous)
3. Program Manager and employee to review at each Performance evaluation.”