

OFFICE OF INTERNAL AUDIT AND ETHICS

738 Acquoni Road
PO Box 455
Cherokee, NC 28719

p. (828) 359-7030
w. oia.ebci-nsn.gov
e. oia@ebci-nsn.gov



July 31, 2026

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

We conducted an internal control audit of Communication Governance in accordance with the FY26 annual audit plan.

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

REDW identified 1 observation and 1 process improvement opportunity. The details can be found in the attached report. Management's action plan is included as an attachment.

The assistance of the Public Relations Officer 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
Paxton Myers, Chief of Staff
Sheyahshe Littledave, Public Relations Officer



Eastern Band of Cherokee Indians

Governance Communications
Internal Audit

June 24, 2026

redw
Advisors & CPAs

Eastern Band of Cherokee Indians Governance Communications Internal Audit

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Eastern Band of Cherokee Indians Governance Communications Internal Audit

Report

Introduction

We performed the internal audit services described below solely to assist the Eastern Band of Cherokee Indians (EBCI) in assessing the processes and internal controls over key EBCI Governance Communications functions.

Our services were conducted in accordance with the Consulting Standards issued by the American Institute of Certified Public Accountants and the terms of our Professional Services Contract agreement for internal audit services.

Purpose and Objectives

EBCI Governance Communications is responsible for various communications that support transparency between Tribal leadership, employees, and the community. This includes overseeing the development and distribution of important information, public messaging, and leadership communications on behalf of the Tribe. Communications are shared mainly through Facebook, email, press releases, video messages, and community outreach.

Our internal audit focused on reviewing the overall communications function within Governance Communications and assessing whether key processes and internal controls were in place to help ensure communications were issued timely, accurately, and appropriately tailored for the intended audience. In addition, we reviewed whether policies, procedures, communication plans, and review and approval processes were in place.

Observations and Recommendations

As a result of our test work, we identified the following observation:

1) *High-Priority Communications Process*

EBCI Governance Communications is responsible for releasing high-priority communications to ensure tribal members are aware of current events and things impacting the Tribe and surrounding areas. High-priority communications include those related to public safety, urgent operational matters, or legislative positions therefore, accuracy and timeliness of the communications are critical to ensure correct information is shared. Our testing determined Governance Communications had an internal process in place for developing and distributing communications based on the nature of the message, and that the process appeared to be understood and followed in practice, however, this process was not documented to ensure consistency. As a result, documentation regarding how and by whom the communications were reviewed prior to release were not consistently maintained.

Potential Risk – Low: The absence of a documented process for high-priority communications increases the risk that communications may be released without proper review and approvals. Since the majority of the communications are directed by the Principal Chief and an informal process appears to be functioning effectively, we have assessed the risk as low.

Recommendation: EBCI Governance Communications should document a simple, formal communications process, with particular focus on high-priority communications. This could begin as a brief one-page guide or memo that defines high-priority communications, outlines roles and responsibilities, and categorizes the types of communications handled by the office. For each category of communication, the document should identify:

- The intended process, including who is responsible for drafting, review/approval, and release;
- General expectations for timelines based on the nature of the communication; and
- How information will be verified for accuracy and how evidence of approvals will be retained.

This document should be reviewed periodically to ensure it aligns with current practices and roles and responsibilities over communications at EBCI.

Process Improvement Opportunity

1) *Communications Plan*

Communication plans are effective documents to outline the purpose, audience, timing, etc. for delivering key communications. They help provide structure and clarity and improve the likelihood that messages reach the right audience at the right time. As communications within EBCI continue to evolve and become more routine and/or complex, EBCI Governance Communications, in collaboration with other communications stakeholders, should consider documenting a formal communications plan to provide a clear framework for managing and measuring communications over time.

Scope and Procedures Performed

In order to gain an understanding of the process, we interviewed the following personnel:

- Paxton Myers, Chief of Staff
- Sheyahshe Littledave, Public Relations Officer

In order to gain an understanding of the processes and controls in place we read relevant portions of:

- Eastern Band of Cherokee Indians– Strategic Plan: FY2026- FY2030

We performed the following test work:

Communications Process – We interviewed Governance Communications staff to gain an understanding of internal processes and assessed whether:

- Policies and procedures outlined key requirements, including roles and responsibilities, required reviews and approvals, communication standards, and documentation expectations;
- An internal communications plan had been developed that included relevant goals, responsibilities, and communication methods, consistent with strategic plan objectives; and
- A process was in place to help ensure communications were issued timely, accurately, and appropriately filtered for the intended audience.

* * * * *

We discussed and resolved minor observations with management and received cooperation and assistance from the EBCI Governance Communications team during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

REDW_{LLC}

Albuquerque, New Mexico

June 24, 2026

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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
Paxton Myers, Chief of Staff
Sheyahshe Littledave, Public Relations Officer

DATE: July 31, 2026

RE: Action plan for 26-009 – Communications Governance

The observation and recommendation identified in the Communications Governance audit report 26-009 was 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. High-Priority Communications Process

Response: Agree, Target implementation 10/29/26

Respondent narrative: "Draft out the process that we already do and document it."