# 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


August 21,2026

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

We conducted an internal control review of the Animal Control program 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.

Animal Control's internal controls need improvement. We identified 3 observations. The details can be found in the attached report. Management's action plan is included as an attachment.

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

Sincerely,

SBlankenship

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

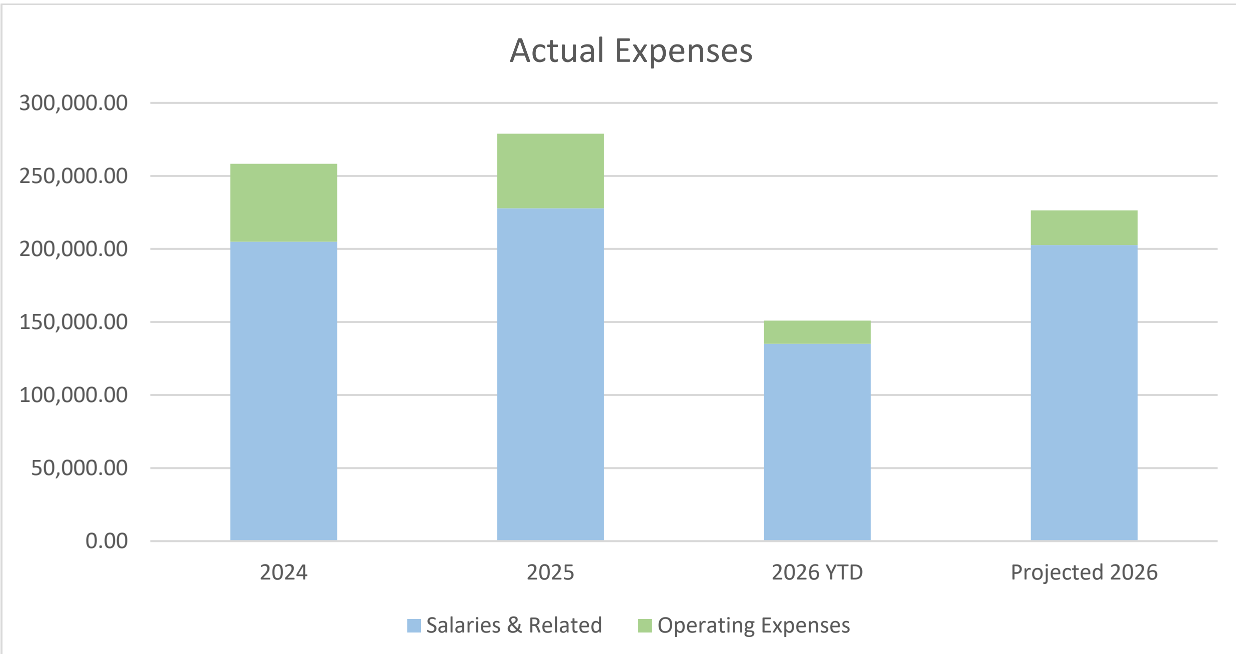
cc: Monique Taylor, Audit and Ethics Committee Chair
Anthony Sequoyah, Secretary of Operations
Michael LaVoie, Interim Manager of Environmental and Natural Resources
Michael Davis, Animal Control Officer

# OFFICE OF INTERNAL AUDIT AND ETHICS

**Animal Control**
**Operations**
**Internal Control Review (26-012)**
**August 21, 2026**

# BACKGROUND

Animal Control is part of Natural Resources within the Operations Division. The program's mission is to ensure the safety of the community and its animals. The program also administers vaccines, supports spay and neuter clinics, and promotes public education on being a responsible pet owner. Animal Control receives funding from tribal funds and redemption fees. Salary and related expenses account for 80% of yearly expenditure while program operations account for the remaining 20%.




# OBJECTIVES & SCOPE

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

The scope of the audit included a review of financial, operational, and safety related information. The audit covered FY24 to current.

# CONCLUSION

Animal Control's internal controls need improvement. The following issues were identified:

1. Files are not properly maintained.

    a. Records do not contain detailed information.
    b. Fines and fees are not tracked or reconciled.
2. Standard operating procedures are not developed.
3. Security measures could be improved.

The details of these issues are on the following pages. The cooperation and assistance of Animal Control staff is acknowledged and appreciated.

# OBSERVATIONS AND RECOMMENDATIONS

1. **Files are not properly maintained.**

   *a.* **Records do not contain detailed information.**

   The program maintains a log of animal pickups, but it does not track information about the outcome of the case. Cherokee Code Sec. 19-14 requires Animal Control to maintain accurate and detailed records. Management is not ensuring adequate recordkeeping practices. A lack of detailed records could result in diminished owner accountability and public safety issues.

   It is recommended that management develop detailed documentation requirements. Further management should routinely review files and documentation for accuracy and completeness.

   *b.* ***Fines and fees are not tracked or reconciled.***

   Fines and fees assessed by Animal Control are not logged, tracked, or reconciled to supporting documentation. Cherokee Code Chapter 19, requires owners to pay fines and fees assessed by Animal Control. The program does not track or document fines and fees for each animal or owner. This could result in inconsistency in the assessment fines and fees, and lost revenue.

   It is recommended that management maintain detailed documentation for all fines and fees assessed and reconcile the account at least monthly.

2. **Standard operating procedures are not developed.**

   Animal Control does not have written standard operating procedures. Standard operating procedures provide documented guidance that establishes expectations and defines responsibilities. Management has not ensured that written standard operating procedures are developed and implemented. The lack of comprehensive procedures increases the risk of ineffective and inefficient processes and operations.

   It is recommended that management develop comprehensive written standard operating procedures and consider using an established framework or industry standard to promote effective and efficient operations.

3. **Security measures could be improved.**

   The shelter's exterior has security camera coverage. Some have limited sightlines due to overgrown shrubbery. Camera coverage should provide clear and unobstructed views throughout the facility and surrounding exterior areas. Management has allowed shrubbery to become overgrown and partially obstruct camera views. As a result, impaired camera visibility may increase risk to the safety of staff, visitors, and animals at the facility.

It is recommended that management work with facilities to remove the overgrown shrubbery obstructing the views. Additionally, management should work with Security & Surveillance to evaluate adding interior camera coverage.

# 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


## MEMORANDUM

**TO:** Executive
Tribal Council

**FROM:** Sharon Blankenship, Chief Audit and Ethics Executive

**CC:** Monique Taylor, Audit and Ethics Committee Chair
Anthony Sequoyah, Secretary of Operations
Michael LaVoie, Interim Manager of Environmental and Natural Resources
Michael Davis, Animal Control Officer

**DATE:** August 21, 2026

**RE:** Action plan for 26-012 – Animal Control

The 3 observations and recommendations identified in the Animal Control audit report 26-012 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. **Files are not properly maintained.**
   a. **Records do not contain detailed information.**
   b. **Fines and fees are not tracked or reconciled.**

   **Response: Observation - Disagree, Recommendation - Agree, Target implementation 11/16/2026**

   Respondent narrative: Observation: “We agree that more detailed files need to be maintained and that processes for documenting and reconciling fines and fees could be improved. In our opinion, the statement that “fines and fees are not tracked” is not completely accurate and a bit misleading. Current processes allow a transparent tracking of fine/fee payments via the MUNIS system. When fines/fees are assessed, a form is filled out detailing the infraction and signed by the Animal Control staff member on duty. The form is then brought to the Finance Division and submitted with a payment. The transaction receipt is then brought back to Animal Control as proof of payment and compliance with the infraction and the case is considered resolved. Receipts are currently kept for a year and all records of payment are readily available in MUNIS to view and review as needed." Recommendation: "We intend to develop animal management forms and processes that will be outlined in the forthcoming SOP to ensure animals are tracked and documented from intake until they are dispossessed from the program. This will include a process to improve tracking and reconciliation of fines on a monthly basis."

2. **Standard operating procedures are not developed.**

   **Response: Observation/Recommendation - Agree, Target implementation 11/16/2026**

   Response narrative: "This process was initiated in 2026 with the finalization of an "Animal Bite Policy" document in coordination with PHHS. We intend to build off this initiative and ensure all Animal Control operational requirements outlined in Cherokee Code Chapter 19. are tiered to specific policies and procedures."

3. **Security measures could be improved.**

   **Response: Observation/Recommendation - Agree, Target implementation 11/16/2026**

   Response narrative: "Remove vegetation that could potentially obstruct cameras has been trimmed at this time. Additional cameras and security measures will be considered during the review period."