

OFFICE OF INTERNAL AUDIT AND ETHICS

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September 28, 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 Cherokee Choices audit report 26-008, dated June 3, 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- **Withdrawn** – no longer exist because of changes in processes or the risk is accepted by management and approved by the Audit and Ethics Committee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 **2 (100%) Implemented**. The details of this follow up review can be found in the attached audit report summary.

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



Cherokee Choices (26-008)
Internal Control Review
June 3, 2026 Follow Up Date: September 28, 2026

Background and Scope:

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

Overall Conclusion:

Overall Cherokee Choices internal controls are adequate. There is opportunity for enhancement.

Initial Follow Up:

2	100%	Implemented
		Partially Implemented
		Started
		Not Implemented
		Withdrawn
0		Open Observations



Observation	Recommendation	Action Plan	Risk	Implementation Status	Percent (%) Complete	Explanation
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: "1. Create rough draft of standard operating procedures (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)." Target Implementation date 8/6/26	Medium	Implemented	100%	"Development and implementation of Standard Operating Procedures for the Cherokee Choices Program."
Training hours could be better tracked.	Management should develop training requirements, plans and trackers that include the CPE hours for each employee.	Agree. Response 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." Target Implementation date 8/6/26	Low	Implemented	100%	"Development and implementation of the Cherokee Choices Continuing Education/Certification Tracker."