

## SUMMARY

The Office of the Auditor General has conducted a post audit follow up review of the Navajo Land Department (NLD) performance audit (Report No. 97-08), issued on August 13, 1997. Our follow up objective was to determine whether the findings reported in the audit report 97-08 have been resolved.

### **NLD Has Made Very Minimal Progress in Taking Corrective Measures to Resolve the Prior Audit Findings.**

NLD has made minimal effort to address the nineteen audit findings in six areas reported in Audit Report No. 97-08. Of the 19 findings, only two were resolved by NLD streamlining the process for surface damage compensation payments and reducing the number of section supervisors directly reporting to the Department Director. Another finding relating to land acquisition did not require implementation of the audit recommendation due to the Navajo Nation not acquiring any land since the last audit. Sixteen findings remain unresolved due to NLD's partial or non-implementation of the audit recommendations. Listed below are the prior audit findings in six areas that NLD has yet to fully address:

- Not fully accounting for all Navajo Nation land holdings.
- The homesite lease application's cumbersome and lengthy process.
- Weak monitoring of key activities.
- Several Departmental procedures creating additional work for the staff without adding value to the services provided to clients.
- Equipment and software purchases that have not been well utilized.
- Lack of enforcement on certain provisions of the Navajo Nation Code relating to land use.

The unresolved audit findings demonstrate NLD's inefficiency and ineffectiveness in meeting its purpose and objectives. Therefore, NLD needs to develop a corrective action plan to fully resolve the audit findings.