

## SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow-up review of the Gadiiahi Chapter corrective action plan (CAP) implementation regarding audit report no. 03-04 approved by the Budget and Finance Committee on October 14, 2003 per resolution no. BFO-159-03.

Our CAP follow-up review found:

### Finding I:

- 17 of 18 corrective measures for Finding I have been implemented, and
- Implementation is in process on one corrective measure for Finding I.

### Finding II:

- 5 of 5 corrective measures for Finding II have been implemented, and

### Finding III:

- 2 of 3 corrective measures for Finding III have been implemented, and
- Implementation is in process on one corrective measure for Finding III.

Overall, the Gadiiahi Chapter has implemented 24 of the 26 corrective actions presented in the corrective action plan approved by the Budget and Finance Committee. Implementation is in process for the remaining two corrective actions. The chapter has developed a plan of action and timeline to fully implement the two corrective actions and the Local Governance Support Center (LGSC) Shiprock Agency will closely monitor the Chapter's full implementation of these corrective actions. In conclusion, the office of the Auditor General recommends that sanctions not be imposed on the Gadiiahi Chapter.