

SUMMARY

The Navajo Nation Office of the Auditor General (OAG) conducted a follow-up review of the Coalmine Canyon Chapter corrective action plan (CAP) implementation regarding audit report no. 03-02 approved by the Budget and Finance Committee (BFC) on July 15, 2003 per resolution no. BFJY-97-03.

Our CAP follow-up review found:

Finding I:

- 3 of 10 corrective measures for Finding I have been implemented;
- 2 of 10 corrective measures for Finding I are in the process of being implemented; and
- 5 of 10 corrective measures for Finding I have not been implemented.

Finding II:

- 3 of 9 corrective measures for Finding II have been implemented;
- 1 of 9 corrective measures for Findings II are in the process of being implemented; and
- 5 of 9 corrective measures for Finding II have not been implemented.

Finding III:

- 1 of 3 corrective measures for Findings III is in the process of being implemented; and
- 2 of 3 corrective measures for Finding III have not been implemented.

Overall, the Coalmine Canyon Chapter has implemented six corrective actions and implementation is in process for four corrective actions. Twelve corrective actions have yet to be implemented. The community service coordinator states the barriers against fully implementing the CAP are due to the continued vacancy of the office specialist position and the time consumed to provide day-to-day assistance to the community members. Although the barriers are justifiable, the lack of adequate safeguards over chapter property and equipment, lack of compliance with restricted fund guidelines, and poor accounting of the various chapter funds compels OAG to recommend sanctions for the Coalmine Canyon Chapter and officials according to 12 N.N.C. § 9(B) and § 9(C).

We recommend that the Western Agency Local Governance Support Center (LGSC) provide one-on-one training to chapter staff and closely monitor the chapter's implementation of the corrective action plan. LGSC should reassess the effectiveness of the training being provided to the chapter and make appropriate changes if the purpose of the training is not being accomplished.