

SUMMARY

At the request of the Navajo Election Administration (NEA), the Office of Auditor General (OAG) conducted a supplemental follow-up review on the status of the Navajo Election Administration corrective action plan implementation. The corrective action plan (CAP) was approved by the Budget and Finance Committee on June 10, 2002 per resolution BFJN-59-02. In accordance with 12 Navajo Nation Code (N.N.C.) § 7(G), OAG conducted a twelve-month follow-up review and presented the results of the review to the Budget and Finance Committee on June 21, 2005. The twelve-month follow-up review found that NEA did not fully implement its CAP. Consequently, the audit findings remain unresolved. The Budget and Finance Committee approved to impose sanctions against the Navajo Election Administration and its Executive Director for failure to implement the CAP per resolution BFJN-37-05 in accordance with 12 N.N.C. § 9(B) and 9(C).

This supplemental follow-up review focused on determining whether the Navajo Election Administration has fully implemented its corrective action plan to resolve the audit findings. Our supplemental follow-up review found:

Finding I: The finding is determined unresolved.

- 1 of 7 corrective measures for Finding I have been implemented.
- 6 of 7 corrective measures for Findng I have not been implemented.

Finding II: The finding is determined resolved.

- 4 of 4 corrective measures for Finding II have been implemented.

The Navajo Election Administration and the Navajo Board of Election Supervisors did not fully implement its corrective action plan; only five corrective measures were implemented and six were not implemented. Consequently, there is no reasonable basis for lifting the sanctions imposed on the Navajo Election Administration and its Executive Director.