

SUMMARY

The Office of the Auditor General conducted a follow up review of the Navajo Area Agency on Aging (NAAA) corrective action plan (CAP) implementation regarding audit report no. 04-06. The Budget and Finance Committee approved the corrective action plan on June 21, 2005 by resolution no. BFJN-36-05. This review was conducted in accordance with 12 N.N.C. Section 7 to determine if NAAA has implemented the corrective actions to resolve the audit findings.

Our CAP follow up review found:

Finding I

- 8 of 10 corrective measures for Finding I have been implemented, and
- 2 of 10 corrective measures for Finding I have not been implemented.

Finding II

- 2 of 2 corrective measures for Finding II have not been implemented.

Finding III

- 7 of 8 corrective measures for Finding III have been implemented, and
- 1 of 8 corrective measures for Finding III have not been implemented.

Finding IV

- 6 of 6 corrective measures for Finding IV are not applicable.

Finding V

- 1 of 10 corrective measures for Finding V have been implemented, and
- 9 of 10 corrective measures for Finding V have not been implemented.

Overall, 14 of 30 (or 47%) corrective measures from the Navajo Area Agency on Aging corrective action plan approved by the Budget and Finance Committee have not been implemented. In addition, 6 corrective measures for Finding IV are no longer applicable due to implementation of alternative corrective actions. The Adult In-Home Care program was abolished at the end of fiscal year 2004 and the Dine Elder Protection program was transferred to the Division of Social Services in fiscal year 2007 in accordance with a condition of appropriation.

Title 12 N.N.C. Section 8 imposes upon NAAA the duty to implement the corrective action plan according to the terms of the plan. The follow-up review shows NAAA failed to fully implement its corrective action plan. Therefore, in accordance with the provisions of 12 N.N.C. Section 9 (C), the Office of the Auditor General recommends to impose sanctions on the NAAA Department Manager for failure to implement the corrective action plan.