

SUMMARY

At the request of the Navajo Election Administration (NEA), the Office of Auditor General (OAG) conducted a 3rd 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 no. 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 no. BFJN-37-05 in accordance with 12 N.N.C. § 9(B) and 9(C).

OAG conducted a supplemental follow-up review and issued the results of the supplemental review on September 28, 2007. The supplemental follow-up review found that Navajo Election Administration did not fully implement its corrective action plan. Consequently, there is no reasonable basis for lifting the sanctions imposed on the Navajo Election Administration and its Executive Director.

This 3rd follow-up review focused on determining whether the Navajo Election Administration has fully implemented its corrective action plan to resolve the audit findings. Our 3rd follow-up review found:

Finding I: The finding is determined resolved.

- 6 of 6 corrective measures for Finding I have been implemented.

Overall, the Navajo Election Administration has fully implemented its corrective action plan. As a result, the NEA has corrected the deficiencies previously reported in the audit of Navajo Election Administration. Therefore, the Office of the Auditor General recommends the Navajo Nation Office of the Controller to stop withholding the funding allocated to NEA and release all withheld funds to the program and the withheld salary of the Executive Director of NEA.