

SUMMARY

The Office of the Auditor General conducted a follow up review of the Department of Navajo Veterans Affairs (DNVA) corrective action plan (CAP) implementation regarding audit report no. 07-14. The Budget and Finance Committee approved the corrective action plan on September 10, 2007 by resolution no. BFS-36-07. This review was conducted in accordance with 12 N.N.C. Section 7(G) to determine whether DNVA has implemented the corrective actions to resolve the audit findings.

Our CAP follow up review found:

Finding I

- 4 of 8 corrective measures have been implemented, and
- 4 of 8 corrective measures have not been implemented.

Finding II

- 4 of 4 corrective measures have not been implemented.

Finding III

- 8 of 8 corrective measures have not been implemented.

Overall, 16 of 20 (80%) corrective measures from the Department of Navajo Veterans Affairs corrective action plan approved by the Budget and Finance Committee have not been implemented.

Title 12 N.N.C. Section 8 imposes upon the Department of Navajo Veterans Affairs the duty to implement the corrective action plan according to the terms of the plan. Since all of the corrective measures were not implemented, the department has not demonstrated sufficient improvements in providing services to Navajo veterans. In conclusion, the Office of the Auditor General recommends that sanctions be imposed against the department and the Department Director in accordance with 12 N.N.C. Section 9(B) and (C) for failure to fully implement the corrective action plan.