

SUMMARY

The Navajo Nation Office of the Auditor General (OAG) conducted a 2nd supplemental follow-up review of the Kayenta Chapter corrective action plan (CAP) implementation in accordance with 12 N.N.C. Section 7. The 2nd supplemental follow up review was to determine whether Kayenta Chapter implemented its CAP to resolve the findings presented in audit report no. 00-10.

Our supplemental follow-up review found:

- 17 of 18 corrective measures have been implemented, and
- 1 of 18 corrective measures was considered not applicable.

The Kayenta Chapter has implemented all of the corrective measures within its CAP to resolve the findings noted in the initial audit report no. 00-10.

A key factor in the success of the Chapter's improvements was the implementation of the accounting software by the Office Specialist. It will be noted the Chapter Services Coordinator position is currently vacant. Nevertheless, further training for the Chapter staff is still needed to ensure improvements continue and for LGSC to continually monitor the Chapter operations and activities on a routine basis.

Overall, based on this 2nd supplemental follow up review, the Kayenta Chapter has implemented its corrective action plan. As a result, the Chapter has reasonably resolved the deficiencies previously reported in the audit of the Kayenta Chapter. In conclusion, the Office of the Auditor General lifts the sanctions for the Kayenta Chapter and will provide a memorandum to the Office of the Controller to release all withheld funds to the Chapter including any withheld stipends for the Chapter officials.