

## SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow up review of the LeChee Chapter corrective action plan (CAP) implementation in accordance with 12 N.N.C., Section 7. The follow up review was to determine whether the Chapter implemented its CAP to resolve the findings presented in audit report no. 10-03. The Budget and Finance Committee (BFC) approved the CAP on March 2, 2010 per resolution no. BFMA-01-10.

Our follow up review found:

*Finding I:*

- 14 of 15 corrective measures have been implemented, and
- 1 of 15 corrective measures was deemed not applicable.

*Finding II:*

- 7 of 7 corrective measures have been implemented.

*Finding III:*

- 6 of 6 corrective measures have been implemented.

Overall, the LeChee Chapter has implemented 27 of 28 corrective measures with one corrective measure deemed not applicable at this time. Accordingly, the Chapter has strengthened its internal controls, improved its accounting system, and adopted an adequate five management system.

With a majority of the corrective measures implemented, the LeChee Chapter has demonstrated much needed improvements to ensure proper accountability of Chapter assets and resources. In conclusion, the Office of the Auditor General recommends that no sanctions be imposed on the LeChee Chapter and officials in accordance with 12 N.N.C., Section 9(B) and (C).