

SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow-up review of the Lupton Chapter corrective action plan (CAP) implementation. The Budget and Finance Committee (BFC) approved the CAP on April 3, 2007 per resolution no. BFS-28-07 to address the audit findings presented in audit report no. 07-05.

Our CAP follow-up review found:

Finding I:

- 17 of 17 corrective measures have been implemented.

Finding II:

- 9 of 9 corrective measures have been implemented.

Overall, the Lupton Chapter has implemented all twenty-six (26) corrective measures.

With full implementation of the corrective measures, the Chapter has demonstrated improvements to its Five Management System including an effective accounting system and internal controls. In conclusion, the Office of the Auditor General recommends that no sanctions be imposed on the Lupton Chapter and officials in accordance with 12 N.N.C., Section 9(B) and (C).