

## SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow-up review of the Mexican Water Chapter corrective action plan (CAP) implementation. The Budget and Finance Committee (BFC) approved the CAP on March 17, 2009 per resolution no. BFCMA-04-09 to address the audit findings presented in audit report no. 09-01.

Our CAP follow-up review found:

*Finding I:*

- 29 of 30 corrective measures for Finding I have been implemented; and
- 1 corrective measure was deemed not applicable at this time.

*Finding II:*

- 9 of 9 corrective measures for Finding II have been implemented.

*Finding III:*

- 3 of 3 corrective measures for Findings III have been implemented.

Overall, the Mexican Water Chapter has implemented 41 of 42 corrective measures with one corrective measure deemed not applicable at this time. Accordingly, 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 Mexican Water Chapter and officials in accordance with 12 N.N.C., Section 9.