

SUMMARY

The Office of the Auditor General has conducted a supplemental follow-up review of the Navajo Technical College (NTC) corrective action plan implementation regarding audit report no. 06-03 pursuant to 12 N.N.C. § 7(G). The supplemental follow up review was to determine whether the NTC implemented its corrective action plan to resolve the findings presented in audit report no. 06-03.

Our corrective action plan follow-up review found:

Finding I: The audit finding is partially resolved.

- 3 of 6 corrective measures have been implemented.
- 3 of 6 corrective measures implementation are on hold because of on-going litigation.

Finding II: The audit finding is resolved.

- 4 of 5 corrective measures have been implemented.
- 1 of 5 corrective measures is deemed not applicable at this time.

Finding III: The audit finding is resolved.

- 3 of 3 corrective measures have been implemented.

Finding IV: The audit finding is resolved.

- 2 of 2 corrective measures have been implemented.

Overall, 12 of 16 corrective measures from the NTC corrective action plan approved by the Budget and Finance Committee have been implemented, and one corrective measure is no longer applicable. Due to the on-going litigation over the elk project, 3 corrective actions are on hold.

The college has reasonably resolved the deficiencies previously reported in the audit of NTC. In conclusion, the Office of the Auditor General lifts the sanctions against the college and the NTC President. In accordance with 12 N.N.C. § 9, our office will provide a memorandum to the Office of the Controller to release all withheld funds to the college and NTC President.