

SUMMARY

The Navajo Nation Office of the Auditor General conducted a 3rd follow-up review of the Thoreau Chapter corrective action plan (CAP) implementation in accordance with 12 N.N.C. Section 7. This 3rd follow-up review was to determine whether Thoreau Chapter implemented its CAP to resolve the findings presented in the audit report no. 08-15.

Our 3rd follow-up review found:

- 10 of 14 corrective measures have been implemented,
- 3 of 14 corrective measures are in the process of implementation and
- 1 of 6 corrective measures was deemed not applicable at this time due to lack of activity.

The Thoreau Chapter has implemented the remaining corrective measures within its CAP to resolve the various findings noted in the initial audit report 08-15. Of the 14 outstanding corrective measures from the corrective action plan approved by the Budget and Finance Committee (BFC) per resolution no. BFO-25-08, the Chapter implemented ten corrective measures, three corrective measures implementation are in process and one corrective measure was deemed not applicable at this time due to lack of activity.

A key contributing factor to the Chapter's improvements was the new staff hired. Nevertheless, further training for the Chapter staff is still needed to ensure improvements continue in the implementation of the Chapter's Five Management System. There is also a need for the Local Governance Support Center (LGSC) to continually monitor the Chapter operations and activities on a routine basis.

Overall, based on this 3rd follow-up review, the Thoreau Chapter has implemented its corrective action plan. As a result, the Chapter has reasonably resolved the deficiencies previously reported in the audit of the Thoreau Chapter. Therefore, the Office of the Auditor General will withdraw the recommendation to sanction the Thoreau Chapter and its officials.