

SUMMARY

The Office of the Auditor General conducted a supplemental follow-up review of the Tonalea Chapter corrective action plan (CAP) implementation in accordance with 12 N.N.C Section 7. The supplemental follow-up review was conducted to determine whether the Tonalea Chapter implemented its CAP to resolve the findings presented in audit report no. 04-03.

Our supplemental follow-up review found:

AUDIT FINDING: The Chapter lacks internal controls.

STATUS: Implemented

AUDIT FINDING: The Chapter has not established an adequate accounting system.

STATUS: Implemented

AUDIT FINDING: The Chapter has not established a Five Management System.

STATUS: Implemented

Overall, the Tonalea Chapter has implemented 22 of 22 corrective actions. The Tonalea Chapter has made sufficient improvements to resolve the audit findings and strengthen internal controls over chapter operations.

With the implementation of the corrective measures, the Tonalea Chapter has demonstrated much needed improvements to ensure proper accountability of Chapter assets and resources. Accordingly, the Office of the Auditor General concluded to lift the sanctions against the Tonalea Chapter and Chapter Officials and will provide a memorandum to the Office of the Controller to release all withheld funds to the Chapter in accordance to the authority vested with the Auditor General pursuant to Title 12 §9(B) and (C).