



**OFFICE OF THE AUDITOR GENERAL**

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**The Navajo Nation**

**A Follow Up Review  
of the  
Tsaile/Wheatfields Chapter  
Cash Receipts Activities  
Corrective Action Plan Implementation**

**Report No. 19-15  
March 2019**

**Performed by:  
Alfreda Lee, Senior Auditor  
Kimberly Jake, Associate Auditor**







March 29, 2019

Zane James, President  
**TSAILE/ WHEATFIELDS CHAPTER**  
P.O. Box C18  
Tsaile, AZ 86556

Dear Mr. James:

The Office of the Auditor General herewith transmits Audit Report No. 19-15, a Follow-up Review of the Tsaile/Wheatfields Chapter's Cash Receipts Activities Corrective Action Plan Implementation.

**BACKGROUND**

In 2016, the Office of the Auditor General performed a special review of the Tsaile/Wheatfields Chapter Cash Receipts Activities and issued audit report no. 17-09. A corrective action plan was developed by the Tsaile/Wheatfields Chapter in response to the special review. The audit report and corrective action plan were approved by the Budget and Finance Committee on June 6, 2017, per resolution no. BFJN-21-17.

**OBJECTIVE AND SCOPE**

The objective of the follow-up review is to determine whether the Tsaile/Wheatfields Chapter fully implemented its corrective action plan based on a five-month review period of October 1, 2018 to February 28, 2019. Our review was based on inquiries, review of records and audit test work.

**SUMMARY**

The Tsaile/Wheatfields Chapter resolved the prior audit findings with the implementation of all 10 corrective measures. See attached Exhibit A for the detailed explanation of the follow-up results.

**CONCLUSION**

Since Tsaile/Wheatfields Chapter fully resolved the audit findings, the Office of the Auditor General does not recommend sanctions on the Tsaile/Wheatfields Chapter and officials in accordance with 12.N.N.C. Section 9.

We wish to thank the Tsaile/Wheatfields Chapter staff and officials for assisting in this follow-up review.

Sincerely,

Helen Brown, Principal Auditor  
Delegated Auditor General

xc: Devon Begay, Vice-President  
Kuhyonre E. Nata'ani, Secretary/Treasurer  
Paula S. Begay, Community Services Coordinator  
Nelson S. Begaye, Council Delegate  
**TSAILE/WHEATFIELDS CHAPTER**  
Johnny Johnson, Department Manager II  
**ADMINISTRATIVE SERVICE CENTER/DCD**  
Chrono

**REVIEW RESULTS**  
**Tsaile/Wheatfields Chapter Cash Receipts Activities**  
**Corrective Action Plan Implementation**  
**Review Period: October 01, 2018 to February 28, 2019**

<b>Audit Issues</b>	<b>Total # of Corrective Measures</b>	<b># of Corrective Measures Implemented</b>	<b># of Corrective Measures Not Implemented</b>	<b><i>Audit Issue Resolved?</i></b>	<b>Review Details</b>
1. Cash receipts were not deposited and were missing.	7	7	0	<b>Yes</b>	Attachment A
2. The Accounts Maintenance Specialist had total control of the cash receipts process.	3	3	0	<b>Yes</b>	
<b>TOTAL:</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>2-Yes 0-No</b>	

WE DEEM CORRECTIVE MEASURES: **Implemented** where the department provided sufficient and appropriate evidence to support all elements of the implementation; and **Not Implemented** where evidence did not support meaningful movement towards implementation, and/or where no evidence was provided.

<p>◆ 2019 STATUS</p>	<p><b>Issue 1: Cash receipts were not deposited and were missing.</b> <b>RESOLVED</b></p>
<p>The Chapter deposited \$2,071 between October 1, 2018 and February 28, 2019. For the five-month audit scope, 355 cash receipts tickets were reviewed. All cash receipts were accounted for and deposited intact.</p>	
<p>◆ 2019 STATUS</p>	<p><b>Issue 2: The Accounts Maintenance Specialist had total control of the cash receipts process.</b> <b>RESOLVED</b></p>
<p>The Chapter hired the current Accounts Maintenance Specialist in August 2018. The Accounts Maintenance Specialist enters cash receipt tickets into the accounting system while the Community Services Coordinator reviews entries before they are posted. The Secretary/Treasurer monitors the cash receipts process to make sure procedures were performed by the Chapter staff. This process ensures duties of the Accounts Maintenance Specialist are properly segregated.</p>	