

## SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow-up review of the Tourism Department corrective action plan (CAP) implementation for the Discover Navajo Exhibit. The Budget and Finance Committee approved the CAP on October 07, 2003 per resolution no. BFO-154-03 to address the audit findings presented in audit report no. 03-05.

For Findings I thru IV, our CAP follow-up review found:

- 2 of 11 corrective measures have been implemented,
- Implementation is in process on 5 of 11 corrective measures, and
- 4 of 11 corrective measures are no longer applicable.

The follow-up review determined that the option to lease the Discover Navajo Exhibit by the Tourism Department nullified some of the corrective measures presented in the corrective action plan approved by the Budget and Finance Committee. Consequently, four of the 11 corrective measures were found to be no longer applicable. The remaining seven corrective measures were either implemented or its implementation is in process.

Overall, this shows that the Tourism Department has made a reasonable effort to implement the audit recommendations. In conclusion, the Office of the Auditor General does not recommend sanctions against the Tourism Department.