

SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow-up review of the Navajo Nation Design and Engineering Services Department corrective action plan implementation regarding audit report no. 04 - 01. The follow-up review focused on determining whether the Design and Engineering Services Department has resolved the audit findings by implementing its corrective action plan.

Our corrective action plan follow-up review found:

Finding I: The finding is determined resolved.

- 1 of 1 corrective measure for Finding I has been implemented.

Finding II: The finding is determined unresolved.

- 3 of 3 corrective measures for Finding II have not been implemented.

Finding III: The finding is determined unresolved.

- 3 of 3 corrective measures for Finding III have not been implemented.

Finding IV: The finding is determined resolved.

- 1 of 1 corrective measure for Finding IV has been implemented.

Finding V: The finding is determined unresolved.

- 1 of 3 corrective measures for Finding V has been implemented.
- 2 of 3 corrective measures for Finding V have not been implemented.

The Design and Engineering Services Department has eleven corrective measures to implement from its corrective action plan. The Design and Engineering Services Department implemented only three corrective measures, leaving eight corrective measures not implemented. As a result, 3 of 5 findings reported in audit report no. 04 - 01 are still unresolved. Therefore, the Office of the Auditor General recommends sanction of the Design and Engineering Services Department in accordance with Title 12 Navajo Nation Code, sections 9(B) and 9(C) for failure to implement its corrective action plan.