

SUMMARY

The Navajo Nation Office of the Auditor General conducted a follow-up review of the Navajo Land Department corrective action plan implementation regarding audit report no. 03-01. The follow-up review focused on determining whether the Navajo Land 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.

- 4 of 4 corrective measures for Finding I have been implemented.

Finding II: The finding is determined unresolved.

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

Finding III: The finding is determined resolved.

- 3 of 3 corrective measures for Finding III have been implemented.

Finding IV: The finding is determined partially resolved.

- 1 of 2 corrective measures for Finding IV has been implemented.
- 1 of 2 corrective measures for Finding IV has not been implemented.

Finding V: The finding is determined resolved.

- 3 of 3 corrective measures for Finding V have been implemented.

Finding VI: The finding is determined resolved.

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

The Navajo Land Department has 16 sets of corrective measures to implement from its corrective action plan. The Navajo Land Department implemented 13 of 16 sets of corrective measures. As a result, 5 of 6 findings reported in audit report 03-01 have been determined resolved. Therefore, the Office of the Auditor General does not recommend sanctions against the Navajo Land Department.