



**Mecklenburg County
Department of Internal Audit**

Mecklenburg County Sheriff's Office
Accounts Payable and Inventory Follow-Up Audit
Report 1567

January 13, 2016

**Internal Audit's
Mission**

To support key stakeholders in cultivating an environment of accountability, transparency and good governance.

Internal Audit Contacts

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**Staff
Acknowledgements**

Gewreka Robertson, Auditor-In-Charge

**Obtaining Copies of
Internal Audit Reports**

This report can be found in electronic format at
<http://charmeck.org/mecklenburg/county/audit/reports/pages/default.aspx>



MECKLENBURG COUNTY
Department of Internal Audit

To: Dena Diorio, County Manager

From: Joanne Prakapas, Director, Department of Internal Audit

Date: January 13, 2016

Subject: Mecklenburg County Sheriff Office Accounts Payable and Inventory Follow-Up
Audit Report 1567

The Department of Internal Audit completed a follow-up audit on reported issues from the Sheriff's Office Accounts Payable and Inventory Audit Report 1262 issued December 7, 2012. The objective of the follow-up audit was to determine with reasonable but not absolute assurance whether management took effective corrective action on the issues presented in the audit report.

Internal Audit staff interviewed key personnel, observed operations, reviewed written policies and procedures and other documents, and tested specific transactions where applicable. Internal Audit conducted this audit in conformance with The Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing.

FOLLOW-UP SUMMARY

There were six recommendations in the Mecklenburg County Sheriff's Office Accounts Payable and Inventory Audit Report 1262. The following table summarizes the results of the follow-up audit(s) performed to date.

Recommendation Summary					
Fiscal Year	Audit Report	Implemented	Open	Not Implemented	Withdrawn
2014	1468	5	1		
2015	1567	1			

Details regarding the most recent follow-up audit are noted in the attached **Follow-Up Results** matrix. Recommendations considered implemented will be excluded from further review.

The cooperation and assistance of the Sheriff's Office staff are recognized and appreciated.

- c: Deputy County Manager/Chief of Staff
- Assistant County Managers
- Deputy County Attorney
- Senior County Attorney
- Board of County Commissioners
- Audit Review Committee
- Mecklenburg County Sheriff

Follow-Up Results
Mecklenburg County Sheriff's Office Accounts Payable and Inventory Audit Report 1262

- **Implemented** – Audit issue has been adequately addressed by implementing the original or alternative corrective action plan (**I**)
- **Open** – Corrective action for audit issue initiated but not completed (**P**); Implemented but not operating as intended (**IO**); Not been addressed but management fully intends to address issue (**O**)
- **Not Implemented** – Audit issue not addressed and management has assumed the risk of not taking corrective action (**NI**)
- **Withdrawn** – Audit issue no longer exist due to operational changes (**W**)

				Implementation Status	
Issue No.	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
1	Internal Audit recommends the Agency develop and implement formal, documented policies and procedures for its inventory management processes, which establish, at a minimum: <ul style="list-style-type: none"> a. adoption of any applicable County-wide policies and procedures b. staff roles and responsibilities c. staff training requirements d. communication requirements for internal and external stakeholders e. frequency of policy and procedure review and update 	Agree. One exception is the Policies and Procedures for Seized Weapons that was formalized in October 2010. I recognize the importance of formal policies and procedures to document our current processes which serve to safeguard the assets of the Agency. In recent years more emphasis has been placed on the segregation of duties and ensuring documentation is maintained. By December 31, 2012 formal policies and procedures will be documented taking into consideration the Internal Audit recommendations.	12/2012	I	