



**Mecklenburg County
Department of Internal Audit**

Department of Social Services
Mecklenburg Transportation System
Time Reporting Investigation Follow-Up Audit
Report 1568

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**

Deborah Caldwell, CIA, CISA, 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: Department of Social Services Mecklenburg Transportation System Time Reporting Investigation Follow-Up Audit Report 1568

The Department of Internal Audit completed a follow-up audit on reported issues from the Department of Social Services Mecklenburg Transportation System Time Reporting Investigation Report 1288 issued July 18, 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 ten recommendations in the Department of Social Services Mecklenburg Transportation System Time Reporting Investigation Report 1288. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented	Withdrawn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	1465	5	5		
2015	1568	3	1		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. For those that remain open, Internal Audit will conduct a follow-up audit at a later date to verify they are fully implemented and working as intended.

The cooperation and assistance of the Department of Social Services 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
- Director, Department of Social Services

Follow-Up Results
Department of Social Services Mecklenburg Transportation System Time Reporting Investigation Audit Report 1288

- **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 that the MTS Unit: A. Ensure supervisors conduct a pre-payroll review using available data such as staff leave requests and calendar information. In addition, management should comply with County policy and conduct a post-payroll review.	Beginning 7/1/12, supervisors will be responsible for conducting pre- and post-payroll reviews for accuracy.	07/2012	IO	Internal Audit determined post-payroll reviews were not consistently performed and clarity was needed to determine which reports should be used for post-payroll reviews.
2	Internal Audit recommends that the MTS Unit: A. Work with the Acroprint vendor to determine if controls can be put in place to prevent deletion of the audit trail.	We are in the process of having the Acroprint application upgraded and should be completed by 8/31/12; this upgrade will preserve any edits made. Again, as stated in Issue 1A, edit access is to be eliminated for all staff with the exception of a gate-keeper who will be responsible for approving, making, and documenting any requested edits.	08/2012	W	Internal Audit has withdrawn the issue and recommendation due to the decommissioning of Acroprint at the end of October 2014.
	C. Restrict staff from making Adept system changes without documented MTS Unit management approval.	An Adept upgrade is expected to be implemented by 8/31/12. We will eliminate Adept edit access to any staff persons not required to have such access, and will maintain a documentation log with all manifest changes, reasons for change, and will require management approval.	08/2012	I	
	D. Work with the KEYper vendor to provide edit checks to prevent erroneous date field entries. Alternatively, MTS Unit	We will work with the KEYper vendor to identify and eliminate the potential for data field entry mistakes, as well as restrict override access to specific	07/2012	I	

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Issue No.	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
	management should intermittently review the data for accuracy.	management, who will be responsible for documenting any deviations from the automated distribution system.			
3	Internal Audit recommends that the MTS Unit develop and implement formal, documented policies and procedures for KEYper data edits, planned and unplanned benefit time use, restricted/modified duty time reporting, donated time use, Acroprint database administration and Adept data adjustments. Staff should be trained on the new policies and procedures to ensure understanding and management should periodically evaluate for compliance.	<p>We agree that the unit should develop and implement formal, documented policies and procedures for KEYper data edits, restricted/modified duty time reporting, Acroprint database administration and Adept data adjustments, and will have these policies and procedures finalized and implemented by 8/31/12, perhaps sooner, depending upon software upgrade schedules. Policies and procedures for planned and unplanned benefit use time are already established by existing County Human Resources (HR) Policy and management will ensure these policies are followed. Documentation and implementation of remedial procedures for the KEYper, Acroprint and Adept systems have been addressed in previous sections. We will consult with HR to codify restricted/modified duty time reporting by 7/31/12.</p> <p>Management will be requesting the introduction of a Senior Social Services Manager position into the MTS management structure as a necessary complement to the overall management and oversight of all aspects of</p>	08/2012	I	

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		transportation operations. This position would provide supervision and direction to the social services manager and would assume accountability for compliance with all aspects of this audit as well as the future direction, effectiveness and efficiency of the program.			