



**Mecklenburg County  
Department of Internal Audit**

Department of Social Services  
Mecklenburg Transportation System  
Time Reporting Investigation Follow-Up  
Report 1806

October 5, 2018

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**Internal Audit's Mission** To support key stakeholders in cultivating an environment of accountability, transparency and good governance.

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**Staff Acknowledgements** Rhonda Minter, Auditor-in-Charge

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**MECKLENBURG COUNTY**  
**Department of Internal Audit**

**To:** Dena Diorio, County Manager

**From:** Joanne Prakapas, Director, Department of Internal Audit

**Date:** October 5, 2018

**Subject:** Department of Social Services Mecklenburg Transportation System Time Reporting Investigation Follow-Up Audit Report 1806

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 follow-up audit objective 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, 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 provides the original number of recommendations and summarizes the follow-up audit results performed to date.

<b>Fiscal Year</b>	<b>Audit Report</b>	<b>Implemented</b>	<b>Open</b>	<b>Not Implemented<sup>1</sup></b>	<b>Withdrawn</b>	<b>Total Carryforward</b>
2013	1288 <sup>2</sup>	N/A				10
2014	1465	5	5			5
2015	1568	3	1		1	1
2018	1806				1	0

<sup>1</sup> Management assuming risk for not taking corrective action

<sup>2</sup> Initial report

The attached **Follow-Up Results** matrix provides details for the most recent follow-up audit. Internal Audit will review any carryforward issues later to verify recommendations 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	W	