



**Mecklenburg County
Department of Internal Audit**

Park and Recreation Department
Grady Cole Center Investigation Follow-Up Audit
Report 1814

October 5, 2018

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

Internal Audit Contacts Joanne Prakapas, CPA, CIA, CFE, CFF, CRMA, Audit Director
(980) 314-2889 or joanne.prakapas@mecklenburgcountync.gov

Christopher Waddell, CIA, CISA, CRMA, Audit Manager
(980) 314-2888 or christopher.waddell@mecklenburgcountync.gov

Staff Acknowledgements Crystal Turner, CIA, CDFM, CFE, Auditor-in-Charge
Samita Shrestha, ACCA, Internal Auditor

Obtaining Copies of Internal Audit Reports This report can be found in electronic format at
<https://www.mecknc.gov/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: October 5, 2018

Subject: Park and Recreation Department Grady Cole Center Investigation Follow-Up Audit
Report 1814

The Department of Internal Audit completed a follow-up audit on reported issues from the Park and Recreation Department Contract Management Investigation Report 1402 issued September 22, 2014. 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 thirteen recommendations in the Grady Cole Center Investigation Report 1402. The following table provides the original number of recommendations and summarizes the follow-up audit results performed to date.

Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward
2015	1402 ²	N/A				13
2015	1579	12	1			1
2018	1814	1				0

¹ Management assuming risk for not taking corrective action

² 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 Park and Recreation Department 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, Park and Recreation Department

Follow-Up Results
Park and Recreation Department Grady Cole Investigation Audit Report 1402

- **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	
Risk Observation	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
1.1	Promoter event contracts are authorized for all events by all parties prior to the event dates.	Park and Recreation Management agrees with the above recommendations related to authorization of contracts, using the Board of County Commissioner's approved rates and providing the appropriate approval for all waived or reduced facility rental rates. Management implemented the above recommendations on January 11, 2014.	01/2014	I	