



**Mecklenburg County
Department of Internal Audit**

Medical Examiner
Procurement Cards Follow-Up Audit
Report 1903

August 30, 2019

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

Rhonda Minter, Auditor-in-Charge

**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
County Manager's Office

From: Joanne Prakapas, Director
Department of Internal Audit

Date: August 30, 2019

Subject: Medical Examiner Procurement Cards Follow-Up Audit Report 1903

The Department of Internal Audit completed a follow-up audit on reported issues from the Medical Examiner Procurement Cards Report 1761 issued March 5, 2018. 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 seven recommendations in the Medical Examiner Procurement Cards Report 1761. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward
2018	1761 ²	N/A				7
2019	1903	5	2			2

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 Medical Examiner staff are recognized and appreciated.

- c: Deputy County Manager
- Assistant County Managers
- Deputy County Attorney
- Senior County Attorney
- Board of County Commissioners
- Audit Review Committee
- Medical Examiner

Follow-Up Results
Medical Examiner Procurement Cards Audit Report 1761

- **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	Internal Audit recommends management document procedures for administering its P-card activities and train staff accordingly. The procedures should be comprehensive, consistent with applicable County requirements, and include at a minimum: <ul style="list-style-type: none"> • Essential operating activities, e.g., pre-authorization requirements, P-card issuance and deactivation, transaction approving and coding requirements, documentation submission and retention standards, and supervisory oversight and monitoring methods • Staff training requirements • Staff roles and responsibilities • Periodic procedure reviews and updates • Internal and external communications 	Reduce–The Medical Examiner’s Office (MEO) will document Standard Operating Procedures (SOPs) for administering P-Card activities and train staff accordingly.	July 2018	I (2)	
2.1	Internal Audit recommends management improve the tracking and monitoring of program participant training.	Reduce–A system reminder will be put in MeckEDU to assist in tracking and monitoring P-Card training compliance for the MEO.	February 2018	I (2)	
3.1	Internal Audit recommends management ensure reviews and approvals are documented by all approving officials.	Reduce–The MEO will ensure all approving officials sign the Receipt Reconciliation Form to evidence their review of P-Card transactions.	February 2018	IO	Internal Audit determined Receipt Reconciliation Forms did not consistently reflect the signatures of all approving officials.

Follow-Up Results
Medical Examiner Procurement Cards Audit Report 1761

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				Implementation Status	
Risk Observation	Recommendation	Management’s Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
4.1	Internal Audit recommends management re-emphasize to staff document retention requirements.	Reduce–The MEO will confirm all agreement forms, authorization forms, and destruction card notices are completed accordingly and timely, and emphasize document retention requirements to all P-Card participants.	February 2018	I	
5.1	Internal Audit recommends management provide staff additional training on coding P-card transactions.	Reduce–The MEO Business Manager and P-Card Program Manager will work with the County’s Financial Services Department to coordinate training for the P-Card Program Accountant and Program Manager to specifically address the coding of P-Card transactions.	July 2018	IO	Internal Audit determined P-Card transactions were not recorded accurately.