



**Mecklenburg County  
Department of Internal Audit**

Register of Deeds Close-Out Follow-Up Audit  
Report 1907

August 30, 2019

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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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**Internal Audit Contacts**

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**Staff  
Acknowledgements**

Brian Roberts, CPA, CFE, Auditor-in-Charge

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**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:** Register of Deeds Close-Out Follow-Up Audit Report 1907

The Department of Internal Audit completed a follow-up audit on reported issues from the Register of Deeds Audit Close-Out Audit Report 1701 issued December 5, 2016. 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 two recommendations in the Register of Deeds Close-Out Audit Report 1701. 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Withdrawn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>
2017	1701 <sup>2</sup>	N/A				2
2018	1825		2			2
2019	1907	2				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 Register of Deeds 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  
Register of Deeds

**Follow-Up Results  
Register of Deeds Close-Out Audit  
Report 1701**

- **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
1.1	Internal Audit recommends the Department work with County Finance to resolve the variance between Aumentum and the related Advantage liability account.	N/A	N/A	I	
	The Department should conduct monthly reconciliations to maintain agreement between the two system balances.			I	