



**Mecklenburg County  
Department of Internal Audit**

Mecklenburg County Health Department  
Community Alternatives Program Follow-Up Audit  
Report 1908

October 18, 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**

Chinyere Brown, CIA, 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:** October 18, 2019

**Subject:** Health Department Community Alternatives Program Follow-up Audit Report 1908

The Department of Internal Audit completed a follow-up audit on reported issues from the Health Department Community Alternatives Program (CAP) Audit Report 1561 issued April 19, 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 fifteen recommendations in the CAP Audit Report 1561. 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Withdrawn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>
2016	1561 <sup>2</sup>	N/A				15
2018	1819	13	1		1	1
2019	1908		1			1

<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 Health Department 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
- Director, Health Department

**Follow-Up Results**  
**Health Department Community Alternatives Program Audit Report 1561**

- **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
2.2	Internal Audit recommends management ensure case managers contact beneficiaries and service providers as required by the Division of Medical Assistance.	The CAP Program management implemented a process in February 2016 that utilizes the electronic record documentation system's Monitoring Module to prompt CAP Staff when monitoring tasks are due for each beneficiary. Tasks remain in the Monitoring Module queue until completed. Manager/Supervisors review the monitoring queue at least monthly to ensure tasks are completed.	02/2016	IO	Internal Audit determined beneficiary and service provider monitoring activities are not consistently conducted in accordance with the Division of Medical Assistance (DMA) requirements and CAP policy.