



**Mecklenburg County
Department of Internal Audit**

Public Information Department
Social Media Program
Follow-Up Report 1921

October 18, 2019

**Internal Audit's
Mission**

To support key stakeholders in cultivating an environment of accountability, transparency and good governance.

Internal Audit Contacts

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

Felicia Stokes, CIA, CISA, CRMA, Audit Manager
(980) 314-2893 or felicia.stokes@mecklenburgcountync.gov

**Staff
Acknowledgements**

Frank Crutchfield, CIA, CRMA, 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: October 18, 2019

Subject: Public Information Department Social Media Program Follow-Up Report 1919

The Department of Internal Audit completed a follow-up audit on reported issues from the Public Information Department Social Media Program Report 1763 issued June 14, 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 nine recommendations in the Public Information Department Social Media Program Report 1763. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward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	1763 ²	N/A				9
2019	1921	3	6			6

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 Public Information 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
- Deputy County Attorney
- Chief Information Officer
- Director, Public Information Department

Follow-Up Results
Social Media Audit Report 1763

- **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	Management Comments
1.1	Internal Audit recommends management develop and implement formal, documented policies and procedures for all social media program activities and train staff accordingly. The policies and procedures should include, at a minimum: <ul style="list-style-type: none"> • Policy and procedure reviews and updates • Staff training and oversight • Staff roles and responsibilities 	The social media policy is currently under annual review by the social media coordinator and will incorporate a procedure for review of the policy, more details on staff training, roles, and responsibilities.	8/2018	P	Management indicated the recommendation is partially implemented due to continued work with managers to establish expectations for administrators.
1.2	Internal Audit recommends management annually review the social media policy and procedures and documents their review.	The social media policy is currently under annual review by the social media coordinator. All annual reviews will be documented moving forward.	8/2018	I (2)	

Follow-Up Results
Social Media Audit Report 1763

- **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	Management Comments
2.1	Internal Audit recommends management ensure social media staff receives routine training and appropriately documents and maintains evidence that training was received.	In December of 2017 we conducted a review of administrators who had access to social media accounts but were not actively managing those accounts or participating in training. We eliminated some and re-established expectations with others. To further reduce risk moving forward, we will establish expectations for training in the policy and with administrators and their managers. We will continue to monitor administrator performance on an ongoing basis.	8/2018	IO (2)	Internal Audit determined all social media staff did not receive training and documentation was not maintained evidencing training was received.
3.1	Internal Audit recommends management establish and implement a process to timely identify terminated staff and inactive administrators	We will develop a process to notify managers once per year who on their staff is a social media administrator, the risk involved with a terminated employee having access to social media accounts and ask them to notify us when a social media administrator has been terminated so	8/2018	P	Management indicated the recommendation is partially implemented due to ongoing work with Human Resources to establish a process for notification and a pending update to the policy to redefine how quickly account info must be changed.
	promptly deactivate their social media account access, and			IO	Internal Audit determined social media account access was not deactivated timely for terminated employees.

Follow-Up Results
Social Media Audit Report 1763

- **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	Management Comments
	and maintain documentation of the deactivations.	we can deactivate their account access and document it.		I	
3.2	Internal Audit recommends management ensures staff documents and maintains evidence that quarterly social media password changes were completed.	We will begin maintaining this quarterly documentation with our next quarterly password change in August 2018.	8/2018	IO	Internal Audit determined social media account passwords were not changed every 90 days per policy.