



**Mecklenburg County
Department of Internal Audit**

Register of Deeds Department
Accounts Payable Follow-Up Audit
Report 2101

November 05, 2020

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

Shakeyla White, 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: November 05, 2020

Subject: Register of Deeds Department Accounts Payable Follow-Up Audit Report 2101

The Department of Internal Audit completed a follow-up audit on reported issues from the Register of Deeds Department Accounts Payable Audit Report 1967 issued April 12, 2019. 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 was one recommendation in the Register of Deeds Department Accounts Payable Audit Report 1967. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward
2019	1967	N/A	1			1
2021	2101	1				0

¹ Management assuming risk for not taking corrective action

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 Department staff are recognized and appreciated.

c: Assistant County Managers
County Attorney
Deputy County Attorney
Board of County Commissioners
Audit Review Committee
Director, Register of Deeds Department

Follow-Up Results
Register of Deeds Services Department Accounts Payable Report 1967

- **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 reemphasize to staff the County's accounts payable document retention requirements and ensure they retain documents accordingly.	We have since and will continue to routinely reiterate to staff involved in the accounts payable process the importance of maintaining all supporting documentation, including packing slips and order confirmations, for the requisite period of time, and ensure they are held accountable for following the policy. We have also added an additional step to the accounts payable process that provides an additional safeguard to ensure all packing slips and order-related documentation are properly maintained.	February 2019	I	