



**Mecklenburg County
Department of Internal Audit**

Park and Recreation Department
Cash Collections Follow-Up Audit
Report 2110

November 5, 2020

Internal Audit's Mission To support key stakeholders in cultivating an environment of accountability, transparency and good governance.

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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 5, 2020

Subject: Park and Recreation Department Cash Collections Follow-Up Audit Report 2110

The Department of Internal Audit completed a follow-up audit on reported issues from the Park and Recreation Department Cash Collections Audit Report 1369 issued July 9, 2014. 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 twenty recommendations in the Park and Recreation Department Cash Collections Audit Report 1369. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward
2015	1369 ²	N/A				20
2015	1576	13	7			7
2018	1811	3	4			4
2019	1927	1	2	1		2

¹ Management assuming risk for not taking corrective action

² Initial report

Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward
2021	2110	2				0

The attached **Follow-Up Results** matrix provides details for the most recent follow-up audit.

The cooperation and assistance of the Park and Recreation Department staff are recognized and appreciated.

- c: Assistant County Managers
- County Attorney
- Deputy County Attorney
- Board of County Commissioners
- Audit Review Committee
- Director, Park and Recreation Department

Follow-Up Results
Park and Recreation Department Cash Collections Audit Report 1369

- **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
4.1	Internal Audit recommends management ensure staff members verify customer payments against contract or facility reservation terms.	The new Contract Compliance Analyst will review all contracts to ensure the payments received are accurate as outlined by contracts or facility reservation terms. This staff will begin her role as of July 1, 2014 and assigned activities will be subject to supervisory review.	07/2014	I	
4.2	Internal Audit recommends management ensure the Class system fee table, department forms, and other notices provided to the public agree with those fees approved by the Board of County Commissioners.	On July 1, 2014, the new Active Net system will reflect the current BOCC approved fees. During the initial set up and implementation all fees and charges have been reviewed and updated to reflect the current approved fee schedule. All related forms and other notices will be updated as of July 1, 2014.	07/2014	I	