



**Mecklenburg County  
Department of Internal Audit**

Park and Recreation Department  
Class System Investigation Follow-Up Audit  
Report 2111

November 5, 2020

---

**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](mailto:joanne.prakapas@mecklenburgcountync.gov)

Crystal Turner, CIA, CDFM, CFE, Audit Manager  
(980) 314-2894 or [crystal.turner@mecklenburgcountync.gov](mailto:crystal.turner@mecklenburgcountync.gov)

---

**Staff Acknowledgements** Achu Nyindem, CIA, CRMA, PMP, 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 5, 2020

**Subject:** Park and Recreation Department Class System Investigation Follow-Up Audit Report 2111

The Department of Internal Audit completed a follow-up audit on reported issues from the Park and Recreation Department Class System Investigation Report 1301 issued March 25, 2013. 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 three recommendations in the Park and Recreation Department Class System Investigation Report 1301. 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Withdrawn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>
2013	1301 <sup>2</sup>	N/A				3
2014	1472		3			3
2015	1571		3			3
2018	1808		3			3
2019	1925	1	2			2

<sup>1</sup> Management assuming risk for not taking corrective action

<sup>2</sup> Initial report

<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>
2021	2111	2				0

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 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 Class System Investigation Audit Report 1301**

- **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	Internal Audit recommends the Department ensure all fee table data is accurate and complete and complies with board-approved pricing. Web site pricing information should be updated if necessary.	Agree. Ensuring all board-approved pricing for facility and extra fees are matched appropriately with the corresponding location, based on residency, day of week, length of rental and event type has begun. The most frequently rented facilities have been checked and updated. As a result, fee revisions for the indoor aquatic facilities will be submitted in the BOCC5 Fees and Charges approval process. Anticipated completion date for the remaining fees double checked and corrected where needed is June 1, 2013.	06/2013	I (2)	