



**Mecklenburg County  
Department of Internal Audit**

Mecklenburg County Sheriff's Office  
Gun Permitting Follow-Up Audit  
Report 2114

February 22, 2021

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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**

Quintavias King, 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:** February 22, 2021

**Subject:** Sheriff's Office Gun Permitting Follow-Up Audit Report 2114

The Department of Internal Audit completed a follow-up audit on reported issues from the Sheriff's Office Gun Permitting Audit Report 1969 issued December 11, 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; 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 six (6) recommendations in the Sheriff's Office Gun Permitting Audit Report 1969. 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 Implemented <sup>1</sup>	Withdrawn	Total Carryforward
2019	1969 <sup>2</sup>	N/A				6
2020	2114	6				0

<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 Mecklenburg County Sheriff's Office staff are recognized and appreciated.

- c: Deputy County Managers
- County Attorney
- Deputy County Attorney
- Board of County Commissioners
- Audit Review Committee
- Sheriff, Mecklenburg County Sheriff's Office

**Follow-Up Results**  
**Sheriff's Office Gun Permitting Audit Report 1969**

- **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 update the Division's procedures, and train staff accordingly. The updates should include at a minimum: <ul style="list-style-type: none"> <li>• Policy and procedure review frequency</li> <li>• Communication of procedural updates</li> <li>• Staff roles and responsibilities</li> <li>• Segregation of duties</li> <li>• Staff training requirements</li> <li>• Applicable federal and State requirements</li> </ul>	The Sheriff's Office will refine procedures accordingly including documenting review frequency and communicate to staff.	11/2019	I (2)	
2.1	Internal Audit recommends management reemphasize to staff, including external parties involved in the process, the importance of notifying permit applicants in a timely manner. In addition, management should continue to seek strategies that will increase the timeliness of notifications to the permit applicants, and formally assess the permit notification process, identifying and documenting root causes for	The Sheriff's Office has procedures in place to ensure applications are processed timely and accurately. We will continue to review processes to determine root causes for processing delays as this has a direct impact on timely notification. We are dependent on other agencies to ensure timeliness as well and will continue to work with those entities if delays occur. Since June of 2016 we have communicated with the Clerk of	11/2019	I (3)	

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				Implementation Status	
Risk Observation	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
	notification delays, and developing improvement action plans.	Courts Office to advise when processing times negatively impacted the Sheriff's Office ability to comply with the 14-day requirement. Since September 5, 2017, a weekly notification has been sent to the Clerk's Office with a status update of applications pending their review. We will continue to refine our processes working with our partners to emphasize statutory requirements. If we determine a systemic issue, working together, we will implement an action plan to address.			
2.2	Internal Audit recommends management implement a process to ensure all permit applications have a two-level review.	The Sheriff's Office, working with our vendor, will do periodic reviews of the data to ensure the two-level review process is followed.	11/2019	I	