



**Mecklenburg County
Department of Internal Audit**

Community Support Services Department
Veterans Services Division Claims Submission Follow-Up Audit
Report 2117

March 25, 2021

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

Christopher Waddell, CIA, CRMA, Audit Manager
(980) 314-2888 or christopher.waddell@mecklenburgcountync.gov

Staff Acknowledgements Rebecca Testin, CPA, 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: March 25, 2021

Subject: Community Support Services Department Veterans Services Division Claims Submission
Follow-Up Audit Report 2117

The Department of Internal Audit completed a follow-up audit on reported issues from the Community Support Services Department Veterans Services Division Claims Submission Audit Report 1965 issued June 24, 2020. 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 two recommendations in the Community Support Services Department Veterans Services Division Claims Submission Audit Report 1965. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward
2020	1965 ²	N/A				2
2021	2117	2				0

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 Community Support Services Department staff are recognized and appreciated.

- c: Deputy County Managers
- County Attorney
- Deputy County Attorney
- Board of County Commissioners
- Audit Review Committee
- Director, Community Support Services Department

Follow-Up Results
Community Support Services Department Veterans Services Division Claims Submission Audit Report 1965

- **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	<p>Internal Audit recommends that Veterans Services update its claim submission policies and procedures and train staff accordingly. Policies and procedures should include, at a minimum:</p> <ul style="list-style-type: none"> • Frequency of policy and procedure reviews and updates • Communication of policy and procedure updates • Supervisory oversight and monitoring • Document retention requirements 	<p>The Department agrees with the feedback to implement a process to ensure the program’s claim submission policies and procedures are periodically reviewed to implement needed updates and that staff is trained accordingly. The program will establish and implement a process to ensure program communication of policy and procedures are periodically reviewed. The Program Supervisor and Senior Q & T Specialist will work together to update any policies and procedures that are older than one year or have recent changes to ensure they are current by September 2020. The Program Supervisor will review and update referenced policies and procedures after attending the North Carolina Association of County Veterans’ conference in order to conform with guidance from the Department of Veterans Affairs. The program will create a document to discuss the Standard Operating Procedure (SOP). Veterans Services policies and procedures will be reviewed annually or more often if needed, i.e., if any changes per Department of Veterans Affairs or County</p>	09/2020	I (2)	

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				Implementation Status	
Risk Observation	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
		policy needs to be incorporated by the Community Support Services' Performance Improvement Council. This committee meets monthly and reviews policies and procedures across the Department to make recommendations of any updates that need to be made. The Performance Improvement Council will also follow up with the program to ensure the updates are implemented.			