



**Mecklenburg County  
Department of Internal Audit**

Public Information Department  
Social Media Program  
Follow-Up Report 2119

September 21, 2021

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<b>Internal Audit's Mission</b>	To support key stakeholders in cultivating an environment of accountability, transparency and good governance.
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<b>Staff Acknowledgements</b>	Frank Crutchfield, CIA, CISA, CRMA, Auditor-in-Charge
<b>Obtaining Copies of Internal Audit Reports</b>	This report can be found in electronic format at <a href="https://www.mecknc.gov/audit/reports/pages/default.aspx">https://www.mecknc.gov/audit/reports/pages/default.aspx</a>

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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:** September 21, 2021

**Subject:** Public Information Department Social Media Program Follow-Up Report 2119

The Department of Internal Audit completed a follow-up audit on reported issues from the Public Information Department Social Media Program Report 1921 issued October 18, 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 were six recommendations in the Public Information Department Social Media Program Report 1921. 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	Withdrawn	Total Carryforward
2018	1763 <sup>2</sup>	N/A				9
2019	1921	3	6			6
2021	2119	4	1	1		1

<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 Public Information Department staff are recognized and appreciated.

- c: Deputy County Managers
- County Attorney
- Deputy County Attorney
- Board of County Commissioners
- Audit Review Committee
- Director, Public Information Department

**Follow-Up Results**  
**Social Media Audit Report 1763**

- **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**)

**Social Media Follow Up Matrix**

Social Media Follow Up Matrix				Implementation Status	
Issue No.	Recommendation	Management's Risk Mitigation Strategy	Original Implementation Date	Current Status	Management Comments
1.1	Internal Audit recommends management develop and implement formal, documented policies and procedures for all social media program activities and train staff accordingly. The policies and procedures should include, at a minimum: <ul style="list-style-type: none"> <li>• Policy and procedure reviews and updates</li> <li>• Staff training and oversight</li> <li>• Staff roles and responsibilities</li> </ul>	The social media policy is currently under annual review by the social media coordinator and will incorporate a procedure for review of the policy, more details on staff training, roles, and responsibilities.	8/2018	I	
2.1	Internal Audit recommends management ensure social media staff receives routine training and appropriately documents and maintains evidence that training was received	In December of 2017 we conducted a review of administrators who had access to social media accounts but were not actively managing those accounts or participating in training. We eliminated some and re-established expectations with others. To further reduce risk moving forward, we will establish expectations for training in the policy and with administrators and their managers. We will continue to monitor administrator performance on an ongoing basis.	8/2018	I (2)	

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**Social Media Audit Report 1763**

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3.1	Internal Audit recommends management establish and implement a process to timely identify terminated staff and inactive administrators	We will develop a process to notify managers once per year who on their staff is a social media administrator, the risk involved with a terminated employee having access to social media accounts and ask them to notify us when a social media administrator has been terminated so we can deactivate their account access and document it.	8/2018	I/NI	Management has implemented the recommendation to establish and implement a process to timely identify terminated staff. However, management has accepted the risk of not implementing a process to identify and remove access for inactive administrators.
	And promptly deactivate their social media account access.			I/NI	Management has implemented the recommendation to promptly deactivate social media account access for terminated staff. However, management has accepted the risk of not promptly deactivating social media account access for inactive administrators.
3.2	Internal Audit recommends management ensures staff documents and maintains evidence that quarterly social media password changes were completed.	We will begin maintaining this quarterly documentation with our next quarterly password change in August 2018.	8/2018	IO	Internal Audit determined social media account passwords were not changed every 90 days per policy.