



**Mecklenburg County
Department of Internal Audit**

Board of Elections
Elections Process Follow-Up Audit
Report 2120

October 11, 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

Felicia Stokes, CIA, CISA, CRMA, CFE, Audit Manager
(980) 314-2893 or felicia.stokes@mecklenburgcountync.gov

Staff Acknowledgements Achu Nyindem, CIA, CRMA, PMP, Auditor-in-Charge

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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: October 11, 2021

Subject: Board of Elections – Elections Process Follow-Up Audit Report 2120

The Department of Internal Audit completed a follow-up audit on reported issues from the Board of Elections' Election Process Audit Report 1476 issued April 9, 2015. 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 twelve recommendations in the Board of Elections' Election Process Audit Report 1476. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward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	1476 ²	N/A				12
2018	1817	7	1	3	1	1
2021	2120		1			1

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 Board of Elections staff are recognized and appreciated.

c: Deputy County Managers
County Attorney
Deputy County Attorney
Board of County Commissioners
Audit Review Committee
Director, Board of Elections

Follow-Up Results
Board of Elections – Elections Process Audit Report 1476

- **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
2.3	Internal Audit recommends management implement a review process to ensure custody exchanges are performed in accordance with standards promulgated by the State Board.	The staff will emphasize in training of precinct officials and regional precinct coordinators of the importance of maintaining signatures on all custody documents. Will re-emphasize with this year’s training.	12/2015	IO	Internal Audit determined custody exchanges were not performed in accordance with standards promulgated by the State Board.