



**Mecklenburg County
Department of Internal Audit**

Board of Elections
Voter Registration Follow-Up Audit
Report 2202

October 13, 2021

Internal Audit's Mission To support key stakeholders in cultivating an environment of accountability, transparency, and good governance.

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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 13, 2021

Subject: Board of Elections Voter Registration Follow-Up Audit Report 2202

The Department of Internal Audit completed a follow-up audit on reported issues from the Board of Elections Voter Registration Audit Report 1970 issued June 23, 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 Board of Elections Voter Registration Audit Report 1970. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward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	1970 ²	N/A				4
2022	2202	4				0

¹ Management assuming risk for not taking corrective action

² Initial report

Details regarding the most recent follow-up audit are noted in the attached **Follow-Up Results** matrix. Recommendations considered implemented will be excluded from further review.

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 Voter Registration Report 1970

- **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 management update procedures to include all voter registration processes. All staff involved in voter registration processes should be trained accordingly. Policies and procedures should include, at a minimum:</p> <ul style="list-style-type: none"> • Staff training requirements and oversight • User access rights and termination • Supervisory oversight and monitoring • Independent internal quality reviews • Reference to any applicable State regulations, policies, and procedures • Frequency of policy and procedure reviews and updates. 	<p>The Voter Registration Team will implement a process to more fully ensure the team’s policies and procedures are routinely reviewed to implement any necessary updates. These reviews will take place, at a minimum, anytime there is a legislative change and during an annual review of all policies and procedures. The Voter Registration Manager, in coordination with the Department Director, will provide oversight and approval of any revision made.</p> <p>Revisions due to legislative changes have historically been followed by training conducted by the State Board of Elections. Regardless, all policy and procedure revisions will result in additional internal training. Training of staff will take place during the standardized meeting schedule recently adopted by the Voter Registration Manager.</p>	December 2020	I (2)	

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				Implementation Status	
Risk Observation	Recommendation	Management’s Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
2.1	Internal Audit recommends management develop a procedure to document that staff has completed all required training, including the date, topic, and name of each staff person that completed the training. This documentation should be retained for future review.	<p>Recently, the NC State Board of Elections modernized their tracking system for trainings completed by local election officials. This system is in the early phases of implementation, and full details of the program have not been released. The Voter Registration Manager will inquire about managerial access to view staff training completions.</p> <p>Separately, the Voter Registration Manager and Senior Quality and Training staff will create an ongoing training schedule for the full voter registration team, for use both annually and prior to each election. Implementation of the first training cycle will take place leading up to the November 2020 election and will conclude with a post-election</p>	December 2020	I (2)	