



**Mecklenburg County  
Department of Internal Audit**

Department of Financial Services Enterprise Procurement  
Card Follow-Up Audit  
Report 2204

February 15, 2022

---

**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](mailto:joanne.prakapas@mecklenburgcountync.gov)  
  
Crystal Turner, CIA, CFE, Audit Manager  
(980) 314-2949 or [crystal.turner@mecklenburgcountync.gov](mailto:crystal.turner@mecklenburgcountync.gov)

---

**Staff Acknowledgements** Gewreka Robertson, 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:** February 15, 2022

**Subject:** Department of Financial Services Enterprise Procurement Card Audit Follow-Up Report 2204

The Department of Internal Audit completed a follow-up audit on reported issues from the Department of Financial Services Enterprise Procurement Card Program Audit Report 1664 issued August 24, 2017. The objective of the follow-up audit 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 interviewed key personnel, observed operations, reviewed written policies and 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 fourteen recommendations in the Department of Financial Services Enterprise Procurement Card Program Audit Report 1664. The following table summarizes the results of the follow-up audits performed to date.

<b>Fiscal Year</b>	<b>Audit Report</b>	<b>Implemented</b>	<b>Open</b>	<b>Not Implemented<sup>1</sup></b>	<b>Withdrawn</b>	<b>Total Carryforward</b>
2018	1664 <sup>2</sup>	N/A				14
2018	1830	9	4	1		4
2019	1922	2	1		1	1
2022	2204	1				0

<sup>1</sup> Management assuming risk for not taking corrective action

<sup>2</sup> Initial report

Details regarding the most recent follow-up audit are noted in the attached **Follow-Up Results** matrix. Internal Audit will review any carryforward issues later to verify recommendations are fully implemented and working as intended. Recommendations considered implemented will be excluded from further review.

The cooperation and assistance of the Department of Financial Services staff are recognized and appreciated.

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

**Follow-Up Results**  
**Department of Financial Services Enterprise Procurement Card Audit Report 1664**

- **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
2.5	Internal Audit recommends management ensure Finance staff consistently document and retain proof of their review of the Receipt Reconciliation forms and any actions taken.	A fiscal staff member in Central Finance has been trained to ensure that reconciliations are reviewed, signed and date stamped. Staff members currently review, sign, and date stamp all procurement card reconciliations.	08/2016	I	