



**Mecklenburg County
Department of Internal Audit**

Asset and Facility Management
Fuelman Gas Card Program Follow-Up Audit
Report 2207

February 17, 2022

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

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Staff Acknowledgements Bob Nebel, CIA, CISA, 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: February 17, 2022

Subject: Asset and Facility Management Fuelman Gas Card Program Follow-Up Audit Report 2207

The Department of Internal Audit completed a follow-up audit on reported issues from the Asset and Facility Management Fuelman Gas Card Program Report 1667 issued May 2, 2017. 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 five recommendations in the Asset and Facility Management Fuelman Gas Card Program Report 1667. 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| Fiscal Year | Audit Report | Implemented | Open | Not Implemented¹ | Withdrawn | Total Carryforward |
|--------------------|---------------------|--------------------|-------------|------------------------------------|------------------|---------------------------|
| 2017 | 1667 ² | N/A | | | | 5 |
| 2018 | 1823 | 1 | 4 | | | 4 |
| 2019 | 1918 | | 4 | | | 4 |
| 2021 | 2113 | 2 | 2 | | | 2 |
| 2022 | 2207 | | 2 | | | 2 |

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. 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 Asset and Facility Management staff are recognized and appreciated.

- c: Deputy County Managers
- County Attorney
- Deputy County Attorney
- Board of County Commissioners
- Audit Review Committee
- Director, Asset and Facility Management

Follow-Up Results
Asset and Facility Management Fuelman Gas Card Program Report 1667

- **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 |
| 2.1 | Internal Audit recommends management develop and implement processes for appropriate gas card program oversight to mitigate the risk resulting from the lack of separated duties. | AFM will have the supervisor review monthly exception reports developed based on management's response to recommendation 1.2 to ensure gas cards and PIN numbers are being handled appropriately. In addition, a monthly transaction report by employee has been requested from Fuelman. | 05/2017 | IO (2) | Internal Audit determined management's oversight activities did not include review of pool car transactions. |