



**Mecklenburg County
Department of Internal Audit**

Public Information Department
Social Media Program Follow-Up Audit
Report 2303

September 26, 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 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: Terry Thompson, Director
Department of Internal Audit

Date: September 26, 2022

Subject: Public Information Department Social Media Program Audit Follow-Up 2303

The Department of Internal Audit completed a follow-up audit on reported issues from the Public Information Department Social Media Program Audit Report 1763 issued June 14, 2018. 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 nine recommendations in the Public Information Department Social Media Program Audit Report 1763. 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Fiscal Year	Audit Report	Implemented	Open	Not Implemented¹	Withdrawn	Total Carryforward
2018	1763 ²	N/A				9
2020	1921	3	6			6
2022	2119	4	1	1		1
2023	2303	1				0

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 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
Public Information Department Social Media Program 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**)

				Implementation Status	
Risk Observation	Recommendation	Management’s Risk Mitigation Strategy	Original Implementation Date	Current Status	Comments
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.	08/2018	I	