

# **Follow up on Prior Audit Office of Voter Registration and Elections Expenditures**

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## **County of Henrico**



*Proud of our progress;  
Excited about our future*

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**Internal Audit Report #239A  
October 1, 2014**

HENRICO COUNTY INTERNAL AUDIT  
<http://www.co.henrico.va.us/audit>  
4301 EAST PARHAM ROAD  
P.O. BOX 90775, RICHMOND, VIRGINIA 23273-7032

## Follow Up on Prior Audit Office of Voter Registration and Elections Expenditures





**Report # 239A**  
**October 1 2014**

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## Summary

- Management-requested formal presentation of follow up on Audit #239 issued September 26, 2013

Office of Voter Registration and Election	Issues	Management Action Plans	 No Longer Applicable	
TOTALS	12	32	32	0

- No further issues or recommendations identified

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## Audit Objective

To evaluate for complete, continuing, monitored, and effective implementation of agreed upon Management Action Plans



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## Scope & Methodology

- Reviewed recommendations and agreed upon management action plans
- Inquired with Agency on current status
- Evaluated response for necessary testing
- Obtained documentation and/or performed necessary testing to support completion of the planned actions
- Sent DRAFT results for review



NOTE: Work for same Government we audit



## Summary Table

Original Report Issues Audit #239	# Action Plans	# Closed	# Open
1. Ensure Proactive, Timely Monitoring of Budget	2	2	0
2. Ensure Invoices are Paid Timely to Avoid Late Charges	2	2	0
3. Ensure Review of Election Worker Pay Information for Accuracy Prior to Payment	3	3	0
4. Ensure Payments are Approved by a Person other than the Payee	2	2	0
5. Document Procedures for Management of Election Officials and Pay	2	2	0
6. Strengthen Controls in Pay of Election Officials from Other County Agencies	5	5	0
<b>Other Observations (Items Considered Less Critical to Audit Conclusions)</b>			
7. Ensure All Invoices are Date Stamped upon Receipt	3	3	0
8. Ensure the Use of Proper Account Codes	2	2	0
9. Indicate Review for Goods or Services Received Prior to Payment	2	2	0
10. Ensure the Mileage Calculation is Accurate Prior to Reimbursing Employees	2	2	0
11. Consider Enhancing Use of Systems to Increase Efficiency of Some Processes	5	5	0
12. Update the Election Official Pay List	2	2	0
<b>Totals</b>	<b>32</b>	<b>32</b>	<b>0</b>

## Issues Covered (Audit #239 2013)

# 12 Issues and Recommendations



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## Closed Management Action Plans



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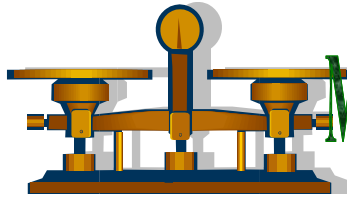
# Management Action Plans

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## No Longer Applicable Management Action Plans

No



Management Action Plans

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## Open Management Action Plans

No



Management Action Plans

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## Closing

- Shared follow-up result
- Appreciated cooperation



## Report Distribution

Audit Committee (Mr. Glover Mrs. O'Bannon, County Manager)	Board of Supervisors, Non-Committee Members
Electoral Board	Registrar
Internal Audit Staff	

## **Audit Contact Information**

Auditor III, Joyce Aikor-Richardson

Email: [aik11@co.henrico.va.us](mailto:aik11@co.henrico.va.us)

Phone: 804-501-4493

Director of Internal Audit, Vaughan G. Crawley

Email: [cra85@co.henrico.va.us](mailto:cra85@co.henrico.va.us)

Phone: 804-501-4292