

DID-R Internal Audits

3/21/24

RATIONALE/OBJECTIVE:

Internal Compliance is an independent audit function established within the Cobb County School District (District) to document financial integrity and to promote efficiency, effectiveness, and economy in District operations.

RULE:

A. AUDIT RESPONSIBILITIES:

1. Manage and/or perform District audits.
2. **Verify compliance with:**
 - a. Laws and regulations;
 - b. Board Policies;
 - c. District Administrative Rules; and
 - d. Written departmental procedures.
3. **Evaluate internal controls and seek improvements that will:**
 - a. Enhance the District's performance;
 - b. Reduce the risk of fraud and other corrupt/illegal conduct (Administrative Rule DIE-R [Fraud Prevention]); and
 - c. Increase accountability to the public.

B. AUTHORITY:

1. **Scope:**
All District schools, departments, programs and functions are subject to audit.
2. **Access:**
All audits will be performed with full, free and unrestricted access to all District functions, records, and property.

Adopted: 1/26/95

Reclassified an Administrative Rule: 9/1/04

Revised: 1/10/07; 1/13/10

Revised and Re-coded: 6/28/12 (previously coded as Administrative Rule DIE)

Revised: 6/8/16; 3/21/24

Legal Reference

O.C.G.A. 20-02-0109

Duties of superintendents

O.C.G.A. 20-02-0164

Local five mill share funds

O.C.G.A. 20-02-0962

Quarterly reports by principals; audits by boards

O.C.G.A. 36-81-0020

Audits accepted by state; additional audits

O.C.G.A. 50-06-0006

Audit of school systems; employing accountants; accounting standards