



DISTRICT ADMINISTRATIVE RULE

DID-R Internal Audits

6/8/16 ~~x/x/24~~

RATIONALE/OBJECTIVE:

Internal Compliance is an independent auditing and assessment 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:

~~Internal Compliance shall:~~

1. Manage and /or perform local school audits, perform District audits, and review results and outcomes;
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 by Internal Compliance or designee;

2. **Access:**

~~Internal Compliance shall have~~ **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; ~~x/x/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