

**DID-R Audits**

6/8/16

**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. RESPONSIBILITIES:****Internal Compliance shall:**

1. Manage and 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 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

## 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