

The Auditor

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Who Are We ?

Through the years we have been confused with other departments and our role in County operations is still often misunderstood. This newsletter is to help you understand our function and clear up some misconceptions.

We Are Not the IRS.

We do not audit tax returns or assess taxes against anyone.



We Are Not Internal Affairs.

They regulate professional conduct and standards for departments within the Public Safety Agency.

We Do Not Audit Employees.

We audit departmental programs and operations and other aspects of the County as a component of management.



We Are Not Part of Budget or Finance.

We are a division of the County Manager's office and our annual activities are communicated to the Board of Commissioners.

We Do Not Develop Policies or Procedures.

We make recommendations to establish or improve them. We also offer guidance and best practices to assist departments in the development of Policies and Procedures.



We are ...

An Independent Organization

Our charter establishes a degree of independence where we objectively assess County operations free from organizational influence.

Business Counselors/Consultants

We perform analyses and provide objective assessments of County functions and suggest ways for reducing costs and/or enhancing revenues. We also serve on committees and provide input to assist County management in meeting their objectives.

Coaches

We work as facilitators to mediate process changes between functions.

Control/Compliance Experts

We objectively assess system controls and provide assurance of internal and external compliance with laws, regulations, policies and procedures. We also monitor risks and ensure that controls in place are adequate to mitigate those risks.



Problem Solving Partners

We partner with management officials to address problems with ineffective and/or inefficient processes and procedures.

Professionals

We adhere to an established set of standards that ensure we conduct ourselves ethically and in accordance with established best practices for our profession. We adhere to a standard of professional development and are members of key professional associations.

[Please visit our website to learn more about us.](#)

The Auditor is a publication of the Cobb County Internal Audit Division.