INTERNAL AUDIT DEPARTMENT

Audit Alert

Alert Number 2018-001

September 20, 2018

Written Procedures

During recent audits, we noted that written departmental procedures, standard operating procedures (SOPs), and/or guidelines do not reflect current operating practices, were either non-existent, outdated, incomplete, and/or are underutilized by employees.

- Documented procedures are imperative to ensure that the day-to-day processes and activities of each County function is in accordance with applicable rules, requirements, objectives, strategies, goals, technology functionality, and compliance with external laws and regulations.

- Detailed written procedures are necessary to provide employees with clarity on their roles and responsibilities. Written procedures will guide employees in their decision-making process and ensure consistency, accuracy, and a high quality of work product.

- Written procedures also provide a framework for business continuity, performance measures, training needs, and reduces the risks of redundant or unapproved tasks.

- In addition, written procedures serve as a tool for monitoring by County leadership and as an added level of transparency to all County stakeholders.

All key County processes and procedures should be documented and periodically updated, reviewed, and approved for consistency with current operational practices and technology functionality. All changes and revisions should be communicated to the respective employees in a timely manner. Written procedures should also be easily available and accessible to employees within the respective County offices.

For additional information, contact the Internal Audit Department at internalaudit@cobbcounty.org or (770) 528-2556.