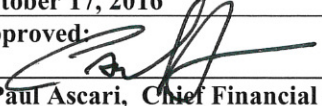





COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD

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Policy # 2001	Annual Audits
Origination Date: May 1997	
Revision Date: June 22, 2007; November 19, 2009; January 31, 2011, July 2, 2012	
Reviewed Date: March 2004; February 2005; March 16, 2006; Sept 2008; July 21, 2013; October 7, 2014, October 17, 2016	
Approved:	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to have an annual audit of each CSBs financial records by an independent Certified Public Accountant (CPA) firm. Each CSB is a separate legal entity and receives a separate audit. It is the policy of the CSB to have financial audits for all subsidiary organizations including Centers for Community Based Partnerships, Peachstate Information Network, Douglas Supportive Housing, LLC, and Douglas Supportive Housing Services, LLC.

PROCEDURE:

1. An independent CPA firm conducts the annual audits.
2. The Assistant Financial Director serves as the primary contact between the Cobb County Community Services Board and the Douglas County Community Services Board and the auditors.
 - a. The Assistant Financial Director reserves a room for the auditors to work for the scheduled on-site audit.
 - b. The Assistant Financial Director ensures that all requested schedules and reports are available to the auditors.
3. At the conclusion of the on-site visit, the auditors meet with the CFO to discuss the results of the audit and to request any additional information they need to complete the audit reports.
4. When the audit for each CSB is completed, the auditors submit the audit reports to DBHDD and other regulatory bodies as required and to the Executive Director and Chief Financial Officer of the CSBs for PIN.
5. When the final audit reports are received, the Chief Financial Officer presents the audit reports to the respective boards of directors for the CSBs.