

The month of May has been designated International Internal Audit Awareness Month from the Institute of Internal Auditors, the premier organization dedicated to supporting the profession. Many professions enjoy an inherently universal understanding of their value. For example, most people understand the role of a teacher, so a campaign designed to build awareness of what teachers do is generally not necessary. The same understanding may not be true for the internal audit profession. In fact, even internal auditors' close friends and family do not understand exactly what an internal auditor does.

The focus of the month is to build awareness of the internal audit profession and the value it brings to an organization. The aim is not only to dispel misperceptions of the profession, but also to enhance the district's knowledge of the essential role internal auditing plays in strong organizational governance, internal controls, and effective risk management.

### **What is Internal Auditing?**

Internal Auditing is an independent, objective activity designed to add value and improve an organization's operations.

Great...so now what does that mean? Simply put, internal auditing identifies risks that could prevent an organization from achieving its goals. It means we:

- Find out what's working and what's not
- Look at the organization objectively
- Advocate for improvements
- Raise red flags

Internal Auditors can have varied roles and responsibilities within an organization depending on the structure, maturity and resources of the function.

Regardless of what drives an organization, whether it be making money or educating students, the organization wants to achieve its goals in the most efficient and effective manner. This is where Internal Audit plays a vital role. Internal Auditors can save organizations substantial amounts of money and protect its reputation in the public arena by identifying wasteful spending, employee theft, fraud, and cases of noncompliance with policies, laws, or regulations.

### **Who are Internal Auditors?**

Contrary to popular misconceptions, Internal Auditors are not the "Police". Internal Auditors consider themselves problem-solvers and trusted advisors. We approach situations with a "trust but verify mindset". We come from diverse areas such as finance, accounting, operations, IT and engineering. We follow an internationally accepted code of ethics and standards for the professional practice. Many of us have demonstrated our professionalism and competence by obtaining professional certifications, such as the globally recognized Certified Internal Auditor (CIA).

### **APS Office of Internal Compliance**

The APS Office of Internal Compliance delivers value and promotes accountability and transparency through well-executed audits, sensitive investigations, insightful data analytics and ongoing

responsiveness to management requests. Their thoughtful recommendations for improvements have added tremendous value to APS.

Please take some time this month to get to know your OIC team and understand how the work they perform makes for a better APS. A good place to start is our internal website at:

<https://www.atlantapublicschools.us/domain/11447>

