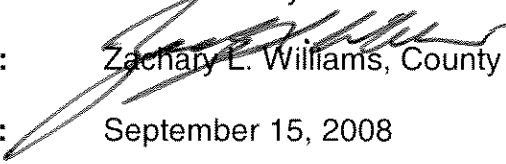


INTER-OFFICE MEMORANDUM

TO: Fulton County Board of Commissioners
FROM:  Zachary L. Williams, County Manager
DATE: September 15, 2008
SUBJECT: Introduction of Performance Audit Program

In order to achieve our goal of increasing accountability and effectiveness, I have assigned staff from our current Internal Audit Division to focus solely on the development of a performance audit program. Mr. Anthony Nicks, Assistant Audit Manager, will be leading the program and is now located in the County Manager's suite.

The performance audit program will allow proactive and regular evaluation of the efficiency, economy, and effectiveness of our various activities. Once the program is in place, staff will begin audits of various departments, programs, and functions beginning with the fleet and fuel management processes.

Performance audit staff will primarily focus on the following:

- Evaluating program performance against industry benchmarks
- Evaluating operational cost effectiveness
- Assessing soundness of policies and procedures
- Assessing compliance with policies and procedures
- Making performance improvement recommendations
- Monitoring implementation of corrective action plans

The benefits of performance auditing are well documented. Performance auditing increases government accountability to the public and implementation of audit recommendations often results in reduced costs, increased revenue, and improved services. Given that local government fiscal pressures are likely to continue, I believe performance auditing will offer the County a vehicle to do more with less and will serve as one more tool to assist in the overall improvement of the organization.

ZLW/an/dl

Cc: Department Heads