



ASSOCIATION OF LOCAL GOVERNMENT AUDITORS

OPERATIONS MANUAL

May 7, 2019

TABLE OF CONTENTS

	<u>PAGE</u>
<u>CONSTITUTION AND BYLAWS</u>	<u>CB 01</u>
<u>OFFICER RESPONSIBILITIES & PROCEDURES</u>	
CODE OF CONDUCT.....	<u>OR 01</u>
BOARD OF DIRECTORS.....	<u>OR 02</u>
PRESIDENT.....	<u>OR 03</u>
PRESIDENT ELECT.....	<u>OR 04</u>
SECRETARY.....	<u>OR 05</u>
TREASURER.....	<u>OR 06</u>
AT-LARGE BOARD MEMBERS.....	<u>OR 07</u>
<u>COMMITTEE RESPONSIBILITIES & PROCEDURES</u>	
ADVOCACY COMMITTEE.....	<u>CR 01</u>
AWARDS PROGRAM COMMITTEE.....	<u>CR 02</u>
BUDGET COMMITTEE.....	<u>CR 03</u>
CONFERENCE COMMITTEE.....	<u>CR 04</u>
CONSTITUTION AND BYLAWS PROCEDURES COMMITTEE.....	<u>CR 05</u>
DIVERSITY, EQUITY, AND INCLUSION COMMITTEE.....	<u>CR-06</u>
EDUCATION COMMITTEE.....	<u>CR 07</u>
EXECUTIVE COMMITTEE.....	<u>CR 08</u>
LONG-TERM CONFERENCE PLANNING COMMITTEE.....	<u>CR 09</u>
MEMBERSHIP COMMITTEE.....	<u>CR 10</u>
NOMINATING COMMITTEE.....	<u>CR 11</u>
ONLINE RESOURCES.....	<u>CR 12</u>
PEER REVIEW COMMITTEE.....	<u>CR 13</u>
PROFESSIONAL ISSUES COMMITTEE.....	<u>CR 14</u>
PUBLICATIONS COMMITTEE.....	<u>CR 15</u>
<u>ALGA REPRESENTATIVES RESPONSIBILITIES AND PROCEDURES</u>	
COMMUNICATIONS LIAISON.....	<u>RR 01</u>
GASAC REPRESENTATIVE.....	<u>RR 02</u>

TABLE OF CONTENTS
(Continued)

	<u>PAGE</u>
<u>BOARD POLICIES & GUIDELINES</u>	
ADVERTISING WITH ALGA.....	<u>BP 01</u>
ALGA COMMUNICATIONS GUIDELINES.....	<u>BP 02</u>
ALGA GUIDING PRINCIPLES.....	<u>BP 03</u>
CONFLICT OF INTEREST POLICY.....	<u>BP 04</u>
KNIGHTON AWARD PROGRAM.....	<u>BP 05</u>
LIFETIME ACHIEVEMENT AWARD PROGRAM.....	<u>BP 06</u>
MEMBERSHIP TYPES AND DUES STRUCTURE.....	<u>BP 07</u>
QUALIFICATION GUIDELINES FOR APPOINTING COMMITTEE CHAIRS AND MEMBERS.....	<u>BP 08</u>
QUALIFICATION GUIDELINES FOR NOMINATING COMMITTEE IDENTIFYING CANDIDATES FOR OFFICER AND BOARD POSITIONS...	<u>BP 09</u>
- ALGA OFFICER AND BOARD PERSONAL DATA FORM.....	<u>PDF</u>
RESERVES AND INVESTMENT POLICY.....	<u>BP 10</u>
SPEAKER EXPENSE POLICY.....	<u>BP 11</u>
TRAVEL POLICY FOR ALGA-RELATED BUSINESS.....	<u>BP 12</u>
TRAVEL POLICY FOR PEER REVIEW TEAMS.....	<u>BP 13</u>
WHISTLEBLOWER POLICY.....	<u>BP 14</u>

CB 01

CONSTITUTION AND BYLAWS
OF THE
ASSOCIATION OF
LOCAL GOVERNMENT AUDITORS

AS ADOPTED
at the
FIRST ANNUAL MEETING
PHILADELPHIA, PENNSYLVANIA
JUNE 13 - 16, 1989

AND AMENDED
at the

10th ANNUAL MEETING
CHICAGO, IL
MAY 19, 1998

11th ANNUAL MEETING
SANTA FE, NM
MAY 18, 1999

14th ANNUAL MEETING
LAKE TAHOE, NV
MAY 13, 2002

15th ANNUAL MEETING
TORONTO, ON
JUNE 14, 2003

18th ANNUAL MEETING
SAN JOSE, CA
MAY 23, 2006

24th ANNUAL MEETING
TEMPE, AZ
MAY 8, 2012

28th ANNUAL MEETING

AUSTIN, TX

MAY 24, 2016

31st ANNUAL MEETING

KANSAS CITY, MO

MAY 7, 2019

C O N T E N T S

ARTICLE I

- Section 1
- Section 2

NAME AND OBJECTIVES

- Name
- Objectives

ARTICLE II

- Section 1

MEMBERSHIP

- Classes of Membership

ARTICLE III

- Section 1
- Section 2

VOTING

- Voting Rights
- Voting Actions

ARTICLE IV

- Section 1
- Section 2

MEETINGS

- Meetings of Members
- Rules of Procedure

ARTICLE V

- Section 1
- Section 2
- Section 3

ASSOCIATION ORGANIZATION

- Board of Directors
- Officers
- Committees, Subcommittees, and Task Forces

ARTICLE VI

- Section 1
- Section 2
- Section 3
- Section 4
- Section 5

NOMINATION, VOTING, VACANCIES, AND REMOVAL OF OFFICERS AND BOARD MEMBERS

- Nominations
- Voting
- Filling Vacancies
- Removal of Officers
- Removal of Directors

ARTICLE VII

- Section 1
- Section 2
- Section 3
- Section 4

FINANCIAL ADMINISTRATION

- Dues
- Financial Responsibilities
- Dissolution
- Fiscal Year

ARTICLE VIII

- Section 1
- Section 2

AMENDMENTS TO CONSTITUTION AND BYLAWS

- Origination of Amendments
- Processing Procedure

ARTICLE I – NAME AND OBJECTIVES

Section 1: Name

The name of this organization shall be the Association of Local Government Auditors (ALGA).

Section 2: Objectives

- a. To bring together local government professionals from around the world whose primary duties involve financial or performance (operational) auditing.
- b. To encourage and provide opportunities for the free interchange of information and ideas among local government audit professionals.
- c. To contribute to the improvement of education and training available to local government auditors.
- d. To improve the quality of auditing in local government.
- e. To provide a forum for the dissemination and discussion of issues concerning auditing in local government.
- f. To encourage and uphold the highest standards of professional ethics.

ARTICLE II – MEMBERSHIP

Section 1: Classes of Membership

- a. Full Membership – Full members shall be employees of local government audit organizations from around the world - career service, appointed, or elected - having as their primary function the audit responsibilities for or of the local government entity. Local government shall be defined to include all units of government except state/provincial and national. The term local government shall be further defined to include other entities as determined by the Board.”
- b. Associate Membership – Non-local government organizations, such as government at other levels, CPA firms and other interested individuals not eligible for full membership may be accepted as associate members as the Board of Directors may determine.

ARTICLE III – VOTING

Section 1: Voting Rights

Each full individual or organizational member in good standing shall have voting privileges. Associate, retired, and lifetime members shall not have voting privileges.

Section 2: Voting Actions

Amendments to this constitution and bylaws shall require a two-thirds vote of members present at the annual meeting. All other matters requiring a vote shall be decided by a majority of votes. In the latter case, votes may be made in person or by mail, as determined by the Board of Directors. Each vote from a member organization, up to the maximum number of votes for such organization membership, shall be cast by a separate individual.

ARTICLE IV – MEETINGS

Section 1: Meetings of Members

- a. Meetings of the full membership to advance the purposes and objectives of the Association shall be held at least annually, on such date and at such time and place as may be designated by the President with the approval of the Board of Directors.
- b. Notice shall be sent to each member of the Association at least thirty days before the date of each meeting.
- c. Attendance at all meetings shall be open to all interested parties based upon payment of appropriate registration fees.

Section 2: Rules of Procedure

In transacting official business, the rules of parliamentary procedures contained in the most recent revision of "Robert's Rules of Order" shall govern all meetings of the Association.

ARTICLE V – ASSOCIATION ORGANIZATION

Section 1: Board of Directors

- a. The Board of Directors shall be the governing body of the Association and shall be composed of nine Directors. Four of the Directors serve as the Association Officers as defined in Article VI, Section 2. The Board of Directors shall be composed of:
 - President,
 - President Elect,
 - Secretary,
 - Treasurer,
 - Immediate Past President, and
 - Four additional Board members, at large, elected by the general membership for a two-year staggered term of office.

- b. All Directors, including Officers, shall be elected by the full membership, consistent with Article IV, except as provided in Article VI. Directors elected as Officers shall serve for terms as provided in Section 2. Directors elected as At Large Board members shall serve for staggered two-year terms. The Immediate Past President shall serve for a one-year term. Directors shall serve until their successor is elected, they vacate their position, or they are removed as a Director as provided in Article VI.
- c. Meetings of the Board of Directors shall be held at the call of the President or any three members of the Board. A quorum shall be a simple majority of Board members.
- d. The President shall preside at all meetings. In the President's absence, an Officer shall preside in the following succession: President Elect, Secretary, Treasurer.
- e. The Board of Directors shall:
 - 1. Promulgate the policies and programs of the Association;
 - 2. Adopt an annual financial plan, receive the reports of the Secretary and the Treasurer, and take such actions as are considered appropriate;
 - 3. Establish Association dues for all members;
 - 4. Review all actions of the Association's committees and task forces; and
 - 5. Such other business as may be deemed appropriate.

Section 2: Officers

The Association Officers shall be the President, President Elect, Secretary, and Treasurer.

- a. The President shall be the prior year's President Elect and shall serve one term of office in addition to any period in which he/she filled a vacancy in the office of the President.
- b. The President Elect shall serve for a one-year term as provided in Article VI.
- c. The Secretary and Treasurer shall serve for staggered two-year terms as provided in Article VI.
- d. Individuals serving as Officers shall serve until their successor is elected or their removal as Officer, as provided in Article VI.

Section 3: Committees, Subcommittees, and Task Forces

- a. The President, with the approval of the Board of Directors, may establish committees, subcommittees, and task forces to assist in carrying out the programs and operations of the Association.
- b. The President shall determine the number of persons to be assigned to

each committee, subcommittee, and task force, and designate the chairperson. All standing committees shall develop operating guidelines for approval by the Board of Directors.

- c. All members of a committee, subcommittee, or task force shall be members of the Association and shall serve at the pleasure of the President. The chairperson of each committee must be a full member.
- d. The Nominating Committee shall consist of the President Elect, a Past President (when available) appointed by the President, and three Association members selected by the board (four whenever a Past President is not available), to make a committee of five. The President shall appoint the chairperson of the committee from among its members. The Nominating Committee's operating guidelines should address composition of the committee, solicitation of input from members, consideration of applicants, selection process, and preparation of a slate of officers.

ARTICLE VI – NOMINATION, VOTING, VACANCIES, AND REMOVAL OF OFFICERS AND BOARD MEMBERS

Section 1: Nominations

The Nominating Committee shall select from the full members of the Association one candidate for each of the offices of President Elect, Secretary, and Treasurer, and candidates for At large members of the Board of Directors, relative to their terms, no later than ten days before the meeting at which a new Board is to be elected. Nominations for all offices and for members of the Board of Directors will be accepted from the floor during the meeting after the presentation of the Nominating Committee's report.

Section 2: Voting

When there is a contest for membership on the Board of Directors, including Officers, voting shall be by a secret ballot of full members present.

Section 3: Filling Vacancies

- a. In the event of a vacancy on the Board of Directors, the Board may appoint a full member of the Association to serve as Director, or may leave the position vacant until the next Association election.
- b. No Officer position on the Board of Directors shall remain vacant. If the vacancy is in the office of President, the President Elect shall succeed. In the event of a vacancy in any other elected Officer position, the Board of Directors shall appoint a Board member to fill the vacancy.
- c. An individual appointed to fill such a vacancy shall serve until the next Association election or the end of the position's term, whichever comes first. The Board of Directors may call a special meeting of Association members to

conduct an election to fill a vacancy, consistent with Articles III and IV.

- d. An Association election conducted for a position with an incomplete term shall be for the remainder of that term.

Section 4: Removal of Officers

- a. Officers are expected to fulfill the duties of their office as described in Officer and Director Responsibilities and Procedures. If an Officer is unable or unwilling to fulfill their duties, and is unable or unwilling to resign, the Board of Directors shall vote on the question of removing the individual from the office.
- b. Removal of an individual from an officer role requires a two-thirds majority of the Board of Directors. The individual subject to a vote for removal from office shall not participate in the vote, but may participate in deliberations regarding the vote.
- c. Upon an affirmative two-thirds majority vote to remove an individual from an office, the vacant office shall be filled as provided in Article VI, Section 3.
- d. Barring resignation from the Board of Directors, an individual removed from an office remains a Director until the expiration of their term or removal from the Board as provided in Section 5.

Section 5: Removal of Directors

- a. Members of the Board of Directors are expected to fulfill their duties as described in the Officer and Director Responsibilities and Procedures. If a Director is unable or unwilling to fulfill their duties, and is unwilling or unable to resign, the Board may call a special meeting of Association members to vote on the question of removing the individual from the Board of Directors, consistent with Articles III and IV. A special meeting may coincide with the annual meeting. The meeting notice must state that the purpose or one of the purposes of the meeting is removal of the Director.
- b. Removal of a Director requires a majority of full members present at the special meeting of Association members convened for that purpose. A Director subject to a proposal for removal from the Board shall not participate in Board actions related to the call for a special meeting of Association members for the purpose of removing the Director or the conduct of the vote by the full members duly convened for that purpose.
- c. Upon an affirmative majority vote removing an individual from the Board of Directors, as provided by Section 5 [b], the vacant position shall be filled as provided in Article VI, Section 3. An Association election to fill a vacancy may be conducted in the same special meeting of Association members convened for removal of a Director.
- d. An individual removed from the Board of Directors also vacates any office

upon removal from the Board.

ARTICLE VII – FINANCIAL ADMINISTRATION

Section 1: Dues

Association dues shall be established by vote of the Board of Directors.

Any member who is delinquent in the payment of dues for four months from the required due date shall automatically cease to be a member unless excused by the board. The board must approve reinstatement.

Section 2: Financial Responsibilities

- a. The Board of Directors shall have the authority to prescribe such procedures as it deems appropriate to assure adequate budgetary and financial controls.
- b. Approval of the financial plan by the Board of Directors shall constitute authority for appropriate officials of the Association to expend funds as provided by the plan.

Section 3: Dissolution

In case of dissolution of the Association and liquidation of its affairs, any money or other assets remaining after the payment of all obligations shall be distributed in such manner as the Board of Directors may determine and direct -- either to another nonprofit audit organization or to all the members then in good standing.

Section 4: Fiscal Year

The fiscal year of the Association shall end at the close of business on the thirty-first day of March each year.

ARTICLE VIII – AMENDMENTS TO CONSTITUTION AND BYLAWS

Section 1: Origination of Amendments

Proposed changes in the Constitution and Bylaws shall be submitted in the following manner:

- a. By proposal in writing from any committee to the President or by proposal in writing to the President signed by 20 full members.
- b. By proposal in writing from the Board of Directors.

Section 2: Processing Procedure

Proposals shall be submitted to a Constitution and Bylaws Procedures Committee. After review and coordination with the initiator, the original proposals, along with committee analysis, shall be submitted to the Board of Directors, who shall submit

Constitution and Bylaws changes to the Association membership for vote at the next annual meeting.

OFFICER RESPONSIBILITIES AND PROCEDURES

OR 01 CODE OF CONDUCT

PREAMBLE

The members of the Association of Local Government Auditors (ALGA) are entitled to have competent, fair, ethical, and accountable representation. Board of Directors members must be capable of properly representing the best interest of ALGA members and the profession of local government auditing. The strong desire of the Board of Directors (Directors) to fulfill this mission therefore requires an adoption of a Code of Conduct.

VALUES

ALGA's Directors, including those elected as Officers, are committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities on board of ALGA. Among the aspirational ethical concepts are those of Honesty and Integrity, Objectivity, Accountability and Openness, Inclusiveness and Diversity, and Leadership Competence.

Honesty and Integrity

Directors should not place themselves under any financial or other obligation to outside individuals or organizations that might influence them in the performance of their official duties. Directors have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Objectivity

In carrying out business, including making appointments, awarding contracts, or recommending individuals for rewards and benefits, Directors should make choices based only on merit.

Accountability and Openness

Directors are accountable to the public for their decisions and actions and must submit themselves to whatever scrutiny is appropriate to their office. Directors should be as open as possible about all the decisions and actions they make. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands it.

Inclusiveness and Diversity

The organization has a policy of promoting inclusiveness and its Board should be diverse in order to enrich its effectiveness. The organization takes meaningful steps to promote inclusiveness in its board recruitment and members served.

Leadership Competence

Directors should strive to ensure that they have the professional skills needed to perform their Board-related duties.

STANDARDS OF CONDUCT

The Values should inform and guide Directors in following the Standards of Conduct below when leading the organization.

Governance

Directors will work together as an active governing body that is responsible for setting the mission and strategic direction of ALGA and providing oversight of its finances, operations, and policies.

Asset Use

Directors will use and permit the use of ALGA assets only for the performance of ALGA duties.

Disclosure of Information

Confidential matters concerning ALGA will not be disclosed without the consent of the Board.

Gifts and Gratuities

Directors will not accept or provide any gift, benefit, or favor in exchange for special consideration or influence, or where it may be perceived to be in exchange for special treatment.

Personal Conduct

Directors will perform duties with honesty and integrity and in a manner that is helpful, respectful, and courteous, and will not behave in a manner that could result in a Conflict of Interest. Any Director who engages in discriminatory or harassing conduct is subject to Board disciplinary action.

Personal Gain or Benefit

Directors shall not abuse their position on the Board to derive any personal profit or gain, directly or indirectly, by reason of their service on the Board. Directors shall conduct their personal affairs in such a manner as to avoid any possible conflict of interest with their duties and responsibilities as representatives of ALGA.

Active Participation

Directors are expected to exercise the duties and responsibilities of their positions with integrity, collegiality, and care. This includes:

- A. Making attendance at all meetings of the Board a high priority.
- B. Being prepared to discuss the issues and business on the agenda, and having read all background material relevant to the topics at hand.
- C. Cooperating with and respecting the opinions of fellow Directors, and leaving personal prejudices out of all Board discussions, as well as supporting actions of the Board even when the Director personally did not support the action taken.
- D. Putting the ALGA's interests above personal interests.
- E. Representing ALGA in a positive and supportive manner at all times and in all places.
- F. Showing respect and courteous conduct in all Board and committee meetings.

Membership Status

Directors are expected to maintain status as full members of the organization, as defined in the Bylaws, to the extent possible. Board members who lose full membership, and do not regain full membership within six months, would have their continuance on the Board discussed by their fellow Directors for possible referral to ALGA members for removal in a special election.

Updated at the May 4, 2019 Board Meeting

**OR 02
BOARD OF DIRECTORS**

RESPONSIBILITIES

Participate in meetings approximately four times per year and engage in other board business as needed throughout the year.

Volunteer time, including weekend meetings, is expected. Travel shall be reimbursed as determined by board policy (BP 05).

Additional guidance for Board Members can be found in the Orientation for Board of Directors and Committee Chairs.

OBJECTIVES

The Board of Directors shall:

- Promulgate the policies and programs of the Association;
- Adopt an annual financial plan, receive the reports of the Secretary and the Treasurer, and take such actions as are considered appropriate;
- Establish Association dues for all members;
- Review all actions of the Association's committees and task forces; and
- Handle all other business deemed appropriate.

STRUCTURE AND TERMS

As provided for in the Constitution and Bylaws.

**OR 03
PRESIDENT**

RESPONSIBILITIES

The President is elected to a one-year term. In addition, the President shall be the prior year's President Elect and the following year's Past President.

The duties and responsibilities shall include, but not be limited to, the following:

- Preside at all board and membership meetings of the Association. In the President's absence, the officer to preside shall be determined in the following succession: President Elect, Secretary, Treasurer. The President should ensure that meetings of the full membership to advance the purposes and objectives of the Association are held at least annually, on such date and at such time and place as may be designated by the President with the approval of the Board of Directors.
- Enforce the Bylaws of the Association of Local Government Auditors.
- Establish Association goals with input from other board members and committee chairs.
- Identify and provide services to meet the needs of the membership.
- Convene and coordinate meetings of the Board of Directors. Meetings shall be held at the call of the President or any three members of the board.
- Establish committees, subcommittees, and task forces with the approval of the Board of Directors to assist in carrying out the programs and operations of the Association. The President shall determine the number of persons to be assigned to each committee, subcommittee, and task force and designate the chair. The President shall also approve any requested exceptions to term limits for committee members.
- Coordinate proposed changes to the Constitution and Bylaws. Changes shall be submitted to the President by proposal in writing from any committee, by proposal in writing signed by 20 full members, or by proposal in writing from the Board of Directors.
- Enter into such contracts as may be approved by the Board of Directors and monitor performance of contractors.
- Approve or disapprove mailing label requests within guidelines established by the Board of Directors.
- Annually appoint a Past President, if available, to the Nominating Committee.
- Serve as a member of the Budget Committee.

OR 04
PRESIDENT ELECT
RESPONSIBILITIES

The duties and responsibilities shall include, but not be limited to, the following:

- Perform all duties of the President in the absence of the President.
- In the event of a vacancy in the President's office, succeed as President of the Association.
- Serve as chair of the Conference Committee.
- Draft a budget for the annual conference and present it to the Board of Directors for review no later than December 31 each year.
- Assist the President in the management of the Association.
- Serve as a chair of the Nominating Committee.
- Serve as a member of the Budget Committee.
- Serve as Communications Liaison for the Corporate Associates Program.
- Serve as President and then Past President in succeeding years.

Updated at the February 22-23, 2018 Board Meeting

**OR 05
SECRETARY**

RESPONSIBILITIES

The Secretary is elected to a two-year term of office, staggered with the Treasurer's two-year term.

The duties and responsibilities shall include, but not be limited to, the following:

- Prepare and maintain written minutes of meetings and decisions made by the Board of Directors.
- Forward a copy of the Board-approved minutes to the ALGA webmaster to be posted on the website.
- Serve as chair of the Constitution and Bylaws Procedures Committee.
- Serve as chair of the Long-Term Conference Planning Committee.
- Update the Association's Constitution and Bylaws and operating procedures.
- Maintain and update the Strategic Plan as directed by the Board of Directors.
- Maintain a list of the Board of Directors and current committee chairs.

Updated at the February 22-23, 2018 Board Meeting

**OR 06
TREASURER**

RESPONSIBILITIES

The duties and responsibilities shall include, but not be limited to, the following:

- Approve and issue all disbursements to ALGA Member Services.
- Review monthly and annual financial statements and present the financial statements to the Board of Directors.
- Monitor the budget and expenditures.
- Review and approve investment recommendations from ALGA Member Services.
- Arrange for a review of the Association's financial records (e.g. agreed upon procedures) at least once every two years and report the results to the Board of Directors.
- Ensure that the annual corporation registration with the State of Montana is paid.
- Prepare and file, or cause to be prepared and filed, any required information returns with the IRS (including Form 990) or state taxing authority.
- Serve as chair of the Budget Committee and prepare an annual budget for review and approval by the Board of Directors.

**OR 07
AT-LARGE BOARD MEMBERS**

RESPONSIBILITIES:

The duties and responsibilities shall include, but not be limited to, the following:

- Serve as board liaisons to various committees as appointed by the President.

COMMITTEE RESPONSIBILITIES AND PROCEDURES

**CR 01
ADVOCACY COMMITTEE**

OBJECTIVES

To promote the value of independent performance auditing throughout the local government community.

COMPOSITION AND TERMS

The President shall appoint the Advocacy Committee chair. The committee members will be recommended by the committee chair and approved by the President. Members can serve on the committee for a maximum of six years (three two-year terms, one of which could be a two-year term as committee chair). The committee chair may serve a second term at the discretion of the ALGA President. The members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the ALGA membership as a whole. The committee chair or President may remove members for lack of participation in committee responsibilities.

While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

RESPONSIBILITIES

Provide professional resources and support that demonstrate the value of independent performance auditing to organizations within the local government community on four levels: 1) those without audit functions, 2) those with new audit functions, 3) those with established audit functions, and 4) those considering diminishing their audit function.

These responsibilities will be coordinated to include the participation of all ALGA members in order to accomplish our mission.

1. In local governments without audit functions, raise the awareness and demonstrate the need by:
 - Maintaining a speakers bureau,
 - Encouraging the GAO and National Association of State Auditors, Controllers, and Treasurers to advocate independent performance audit functions at the local level,
 - Providing compelling information through mail or phone to targeted government leaders, and
 - Setting up information booths at select conferences.

2. In local governments with new audit functions, provide support and continue to demonstrate value by:
 - Providing organizational framework and best practices information,
 - Assigning a “mentor” to facilitate a successful implementation,
 - Sharing resources from ALGA and other professional organizations with new audit directors, and
 - Promoting ways to demonstrate the impact and value of an independent audit function.
3. In local governments with established audit functions, provide ongoing support and assistance by:
 - Facilitating the sharing of best practices for demonstrating value and maintaining independence,
 - Seeing that annual conferences include instruction on marketing the independent audit function, and
 - Serving as a clearinghouse for pamphlets, brochures, and press releases produced by governmental auditors that serve to promote independent performance auditing. This should include ongoing review of existing ALGA materials used by the Advocacy Committee.
4. In local governments considering diminishing their audit function, provide support and resources by:
 - Developing protocols on how ALGA provides support,
 - Assessing the situation; determining the best way to offer advice and support,
 - Creating and maintaining specific information on the value of an independent audit function, and
 - Providing compelling information on the need to keep an audit function, such as news stories from successful organizations
5. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
6. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
7. Maintain a file of pertinent records and correspondence to pass on to committee successors.
8. Comply with all Board Policies documented in this Operations Manual.

CR 02
AWARDS PROGRAM COMMITTEE

OBJECTIVES

The objective of the Awards Program Committee is to manage, evaluate, and promote the annual awards program of the Association.

COMPOSITION AND TERMS

The President shall appoint the Awards Program Committee chair. The committee members will be recommended by the committee chair and approved by the President. Members can serve on the committee for a maximum of six years (three two-year terms, one of which can be a two-year term as committee chair). The committee chair may serve a second two-year term at the discretion of the ALGA President. The members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the ALGA membership as a whole. The committee chair or President may remove members for lack of participation in committee responsibilities.

While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

RESPONSIBILITIES

1. Determine an annual schedule of key dates and deadlines.
2. Advertise the awards program in the ALGA member newsletter, on the website, and other media as appropriate.
3. Identify, recruit, train, and advise awards judges.
4. Review awards submissions for eligibility.
5. Assign reports to teams of awards judges; ensure objectivity and independence of awards judges.
6. Monitor the actions of awards judges and advise awards judges during deliberations.
7. Obtain the determination of the awards judges and the judges' reasons for the selection.
8. Notify all members who submitted reports for consideration of the results of the judging.
9. Preside over awards ceremonies held at annual conference.
10. Evaluate awards program each year to identify possible improvements for consideration by Board of Directors.

11. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
12. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
13. Maintain a file of pertinent records and correspondence to pass on to committee successors.
14. Comply with all Board Policies documented in this Operations Manual.

**CR 03
BUDGET COMMITTEE**

OBJECTIVES

To provide fiscal responsibility for the Association by developing an annual budget of expected revenues and expenditures.

COMPOSITION AND TERMS

The committee shall consist of the President, President Elect, Past President, and Treasurer.

RESPONSIBILITIES

1. Review draft budget prepared by the Treasurer.
2. Modify draft budget as needed.
3. Review fee schedule with the board annually in connection with the budget review.
4. Present budget to the Board of Directors for review at least 30 days before the end of the fiscal year.
5. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
6. Maintain a file of pertinent records and correspondence to pass on to committee successors.
7. Comply with all Board Policies documented in this Operations Manual.

CR 04
CONFERENCE COMMITTEE

OBJECTIVES

To coordinate and organize the Association's annual conference for the membership. In addition, to provide a challenging educational program on subjects related to local government auditing with the purpose of improving the auditing competence and effectiveness of Association members.

COMPOSITION AND TERMS

The President shall determine the number and terms of Association members to be assigned to the committee, and shall appoint the members. The President Elect shall serve as the committee chair and will work with the host city members to make recommendations for committee appointment. The chair or President may remove committee members for lack of participation in committee responsibilities. Because of the importance of the conference, the President and Board of Directors should take an active role in planning the conference.

RESPONSIBILITIES

1. Obtain input from the Association membership on topics of interest for the annual conference.
2. Plan the conference to ensure compliance with continuing professional education requirements.
3. Work with ALGA Member Services to prepare a conference budget to include proposing a registration fee using the standardized format approved by the Board of Directors.
4. Work with ALGA Member Services to coordinate contracting for conference facilities, meals, lodging, equipment, and related activities.
5. Work with ALGA Member Services to arrange for conference speakers, obtain speaker biographical data and pertinent information on the topic, and confirm with speakers the meeting date, time, location, and equipment needs or special arrangements.
6. Coordinate and direct the distribution of registration materials to the Association membership.
7. Obtain a list of attendees and ensure proper fees are paid (member vs. nonmember, no fee as appropriate, etc.).
8. Arrange for prompt mailing of a letter of appreciation to each speaker.
9. Evaluate conference and provide input to the committee and Board of Directors.
10. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

11. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
12. Maintain a file of pertinent records and correspondence to pass on to committee successors.
13. Comply with all Board Policies documented in this Operations Manual.

CR 05
CONSTITUTION AND BYLAWS PROCEDURES COMMITTEE OBJECTIVES

To periodically review the Constitution and Bylaws, and related procedures and propose revisions as necessary to the Board of Directors.

COMPOSITION AND TERMS

The President shall determine the number of persons to be assigned to the committee. The Secretary will serve as the committee chair.

RESPONSIBILITIES

1. Periodically review the Constitution and Bylaws to determine that they reflect actual practice and propose revisions as appropriate.
2. Receive and review proposals from other committees, from a group of 20 or more Association members, or from the board, and make recommendations to the Board of Directors for changes as appropriate.
3. Maintain a file of correspondence to pass on to committee successors.
4. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
5. Comply with all Board Policies documented in this Operations Manual.

CR 06
DIVERSITY, EQUITY, AND INCLUSION COMMITTEE

OBJECTIVES

The objective of the Diversity, Equity, and Inclusion (DEI) Committee is to promote a diverse, equitable, and inclusive Association.

COMPOSITION AND TERMS

The President shall appoint the DEI Committee chair and vice chair. The committee members will be recommended by the committee chair and approved by the President. Members can serve on the committee for a maximum of six years (three, two-year terms, one of which can be a two-year term as committee chair). The committee chair may serve a second two-year term at the discretion of the ALGA President. The members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the ALGA membership as a whole. In addition, DEI Committee members should generally reflect the gender, race, ethnicity, and backgrounds of ALGA members. The committee chair or President may remove members for lack of participation in committee responsibilities.

While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

RESPONSIBILITIES

1. With board input, develop, maintain, and periodically reassess an association-wide non-discrimination policy, a DEI strategic plan, and goals for board approval that will drive positive DEI outcomes across ALGA.
2. Design and implement a methodology to create baseline ALGA membership diversity data against which to measure progress while protecting members' privacy. The methodology should be reassessed periodically.
3. Develop and monitor DEI performance measures.
4. Work to develop ALGA members with diverse characteristics for leadership positions in ALGA.
5. Work with committees to fill positions with members that enhance or meet diversity equity and inclusion goals.
6. Support the ALGA board and ALGA committees in understanding and furthering DEI goals related to their responsibilities.
7. Provide education on DEI issues to ALGA members.
8. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
9. Work with the ALGA Communication Liaison to ensure coordinated, effective

communication that is aligned with organizational goals.

10. Maintain a file of pertinent records and correspondence to pass on to committee successors.

11. Comply with all board policies documented in this Operations Manual.

Added at the February 22-23, 2018 Board Meeting

CR 07
EDUCATION COMMITTEE

OBJECTIVES

To identify the education needs of the membership and the barriers to obtaining desired education, and to maintain an education plan that provides members with the most cost-effective quality education possible. Educate auditors on the need for results-oriented audits. In addition, keep members updated on current events and issues in the audit community through the ALGA member newsletter, ALGA website, other social media as appropriate, and by working with the Advocacy Committee.

COMPOSITION AND TERMS

The President shall appoint the Education Committee chair. The committee members will be recommended by the committee chair and approved by the President. Members can serve on a committee for a maximum of six years (three two-year terms, one of which could be a two-year term as committee chair). The committee chair may serve a second term at the discretion of the ALGA President. The members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the ALGA membership as a whole. The committee chair or President may remove members for lack of participation in committee responsibilities.

While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

RESPONSIBILITIES

1. Develop, identify, coordinate, and promote various avenues of training such as regional training, teleconferences, and/or online training programs regarding issues and topics that provide auditors with the education needed to produce audits that increase efficiency and effectiveness in local governments.
2. Develop and publish position papers on emerging issues affecting local government auditors. Identify and coordinate regional training opportunities for the membership.
3. Obtain input from the ALGA Board of Directors, committees, and other sources (such as other professional auditing and accounting organizations) to identify education issues to be addressed by the Education Committee.
4. Develop an ALGA regional training plan to complement the annual conference by coordinating efforts with non-ALGA organizations to increase education opportunities to the members. The committee should consider timing, location, target audience, program model, and budget – which should at least break even.

5. Prepare education articles for each ALGA *Local Government Auditing Quarterly* addressing the education needs of the membership.
6. Develop and maintain educational pages on the ALGA website to increase the education-related information provided to the membership.
7. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
8. Maintain a file of pertinent records showing increased education opportunities offered to the membership.
9. Develop and maintain an index of resources or list of internet links that may be helpful to local government auditors. These links may include educational and professional resources. For example, there may be links to grad.usda.gov for educational programs or auditnet.org, which provides a wealth of information in the form of audit programs.
10. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
11. Maintain a file of pertinent records and correspondence to pass on to committee successors.
12. Comply with all Board Policies documented in this Operations Manual.

CR 08
EXECUTIVE COMMITTEE

OBJECTIVES

To monitor Association operations and administer the Association's contracts/alliances.

COMPOSITION AND TERMS

The committee shall be comprised of the President, Past President, and other members as annually appointed by the President. The President shall serve as chair of the committee.

RESPONSIBILITIES

1. Monitor and periodically report to the board on progress toward achieving goals in the strategic plan.
2. Identify and seek out alliances with other professional organizations and/or vendors with whom the Association shares common or complimentary interests. Negotiate terms beneficial to Association members and present alliance agreements to the board for approval. Monitor activities under authorized terms of said agreements.
3. Identify products/services beneficial to Association members and/or member organizations. Negotiate discounted member rates for these products/services and present to the board for approval.
4. Conduct any other business or activity as deemed appropriate by the President and/or board.
5. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
6. Maintain a file in coordination with Member Services of pertinent records and correspondence to pass on to committee successors.
7. Comply with all Board Policies documented in this Operations Manual.

CR 09
LONG-TERM CONFERENCE PLANNING COMMITTEE

OBJECTIVES

To identify a location for the annual conference on a three-year horizon to ensure the availability of desired conference facilities and dates.

COMPOSITION AND TERMS

The Long-Term Conference committee shall be composed of seven members. The Secretary shall preside as Long-Term Conference Committee chair. The committee shall consist of a Past President (when available), and at least one member from each geographic area (east, central, and west regions). Committee members shall be recommended by the Secretary for approval by the Board at the winter meeting. Association Members can serve on the committee for terms of three years. Should there be a proposal to consider a member's city as the conference location, the member will recuse themselves from judging bids and the Secretary will propose another representative to the Board for approval to judge bids in their stead for that year. The members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year (running February to February). The chair or President may remove committee members for lack of participation in committee responsibilities. In addition, Member Services serves in an advisory (nonvoting) capacity on the committee.

RESPONSIBILITIES

1. Coordinate with Member Services to develop a conference solicitation package that includes what must be submitted, criteria to be considered for a conference location, and timelines for submission and evaluation.
2. Solicit and evaluate bids from the membership for potential, desirable annual conference locations.
3. In the absence of suitable proposals from the membership, consult with Member Services and provide a recommended conference location to the Board. This recommendation should consider local support, cost, and accessibility. See Guidance for Selection of Conference Facilities in Absence of Suitable Proposals.
4. Present three-year horizon conference location recommendation to the board for approval that follows a conference rotation strategy, such as east, central, west.
5. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
6. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
7. Maintain a file in coordination with Member Services of pertinent records and correspondence to pass on to committee successors.
8. Comply with all Board Policies documented in this Operations Manual.

Updated at the January 31-February 1, 2019 Board Meeting

CR 10
MEMBERSHIP COMMITTEE

OBJECTIVES

To ensure current members remain in the Association, identify prospective members and encourage them to join, and survey members on matters of interest to the Association's members, committees, and board.

COMPOSITION AND TERMS

The President shall appoint the Membership Committee chair. The committee members will be recommended by the committee chair and approved by the President. Members can serve on a committee for a maximum of six years (three two-year terms, one of which could be a two-year term as committee chair). The committee chair may serve a second term at the discretion of the ALGA President. The members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the ALGA membership as a whole. The committee chair or President may remove members for lack of participation in committee responsibilities.

All members of the Membership Committee with access to raw survey data will sign the committee's confidentiality agreement prior to access. A copy of the agreement will be retained by the Committee Chair and by Member Services.

While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

RESPONSIBILITIES

1. Review membership lists for states with few or no members in the Association and identify audit agencies within those states.
2. Research membership lists from other professional organizations.
3. Make inquiries of present members concerning prospective members.
4. Contact prospective members about joining the Association and provide promotional material. This may include a brochure, a copy of the *Local Government Auditing Quarterly*, and other elements as approved by the Association Board.
5. Contact previous members to encourage renewals and/or determine reasons for non-renewals.
6. Coordinate with Member Services to ensure that new members receive a membership packet, including a welcome letter and a copy of the

Association membership list, Constitution and Bylaws, and resource list.

7. Conduct, analyze, and report the results of a Benchmarking and Salary Survey in even years. During the development of this survey, the committee should request input from ALGA Board Members and Committee Chairs.
8. Conduct, analyze, and report the results of a Member Satisfaction Survey in odd years. During the development of this survey, the committee should request input from ALGA Board Members and Committee Chairs.
9. Conduct, analyze, and report the results of a Committee Programs and Activities Survey annually. During the development of this survey, the committee should request input from ALGA Board Members and Committee Chairs.
10. Evaluate requests for additional surveys and recommend to the Board whether a separate survey is necessary or if the information might reasonably be obtained through an existing survey.
11. Conduct, analyze, and report the results of additional surveys as directed by the Board.
12. Answer questions that arise relating to the analysis and reporting of survey results.
13. Maintain a file of pertinent records and correspondence, passing it on to a successor at the conclusion of term as committee chair.
14. Comply with all Board Policies documented in this Operations Manual
15. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
16. Work with the ALGA Communication Liaison to ensure coordinated effective communication that aligns with organizational goals.
17. Additional duties as assigned by the Board.

Updated at the September 28-29, 2017 Board Meeting

CR 11 NOMINATING COMMITTEE

OBJECTIVES

To submit formal nominations for Association board members to the membership, as provided for in the Association Bylaws.

COMPOSITION AND TERMS

The Nominating Committee shall consist of the President-Elect, a Past President (when available) appointed by the President, and three Association members recommended by the President-Elect for approval by the Board (four whenever a Past President is not available), to make a committee of five. The President-Elect shall preside as Nominating Committee Chair from among its members.

Association members may serve on the committee for two consecutive years and will not be considered for any open positions. The Nominating Committee chair or President may remove members for lack of participation in committee responsibilities.

RESPONSIBILITIES

1. Maintain contact with the membership and board to identify active full members who would be interested in serving on the board.
2. Actively solicit interest in serving on the board by asking members to volunteer
3. Together, through conference calls or e-mails, evaluate candidates submitted using the following criteria:
 - a. History of participation in the Association
 - b. Personal qualities (team oriented, industrious, good interpersonal skills)
 - c. Leadership skills and abilities
 - d. Geographic representation
 - e. Gender/minority representation
 - f. The Nominating Committee should take into consideration a *balance of new ideas and continuity of the board*
 - g. Should attempt to avoid having board members serve as committee chairs
 - h. In general the maximum number of years someone should serve on the board is seven. Rare exceptions could be made if it meets other strategic purposes as laid out in the list above.
4. Provide candidates with copies of board position duties and confirm with them their availability and willingness to accept positions for which they are being considered.
5. Select one candidate for each of the offices of President-Elect, Secretary, and Treasurer, and candidates for at-large members of the board. Provide a list to the board no later than ten days before the winter board meeting. Following board

approval, communicate the slate of nominees to the membership no later than 30 days before the business meeting at which the new board is to be elected.

6. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
7. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
8. Maintain a file of pertinent records and correspondence concerning nominees and transfer this file to the succeeding Nominating Committee chair at the end of term as committee chair.
9. Comply with all Board Policies documented in this Operations Manual.

**CR 12
ONLINE RESOURCES COMMITTEE**

OBJECTIVES

The objectives of the Online Resources Committee are to keep members up-to-date on current events and emerging issues in the audit community and provide resources for local government auditors through development and maintenance of the ALGA website, social networking, and other online resources. In addition, the Online Resources Committee seeks to provide guidance on the ALGA website content, policies, and procedures and to enhance the design and appeal of the ALGA website.

COMPOSITION AND TERMS

The President shall appoint the Online Resources Committee chair. The committee chair may serve a second term at the discretion of the ALGA President. The committee chair is responsible for website content, layout, policies, and procedures and serving as a liaison to other committees and the board.

The committee members will be recommended by the committee chair and approved by the President. Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the ALGA membership as a whole. The committee chair or President may remove members for lack of participation in committee responsibilities. While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

The remaining committee members serve in two-year terms. They can serve for a maximum of six years (three two-year terms, one of which could be a two-year term as committee chair). These members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

These at-large members contribute input and work on projects related to the website and other ALGA online communications.

RESPONSIBILITIES

1. Develop and maintain the ALGA website to serve as a forum for member communication, provide up-to-date resources on local government auditing, and meet the needs of other ALGA committees.
2. Periodically review the design and appeal of the ALGA website. This includes reviewing content for consistency.
3. Develop and maintain guidelines for submissions to the ALGA website.
4. Maintain the ALGA audit forum on the website and/or other forum for user communication, develop related guidelines, and assist users as needed.

5. Maintain and utilize social networking sites to inform members of upcoming professional opportunities and to provide a forum for networking and development.
6. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
7. Maintain a file of pertinent records and correspondence to pass on to committee successors.
8. Comply with all Board Policies documented in this Operations Manual.

CR 13
PEER REVIEW COMMITTEE

OBJECTIVES

To provide ALGA organizational members with an affordable and quality program satisfying peer review requirements contained in Government Auditing Standards, issued by the Comptroller General of the United States, or International Standards for the Professional Practice of Internal Auditing, adopted by the Institute of Internal Auditors.

COMPOSITION AND TERMS

The Peer Review Committee has thirteen positions consisting of the following:

- One committee chair; two-year term; prior experience as review coordinator
- Seven review coordinators; four-year term; prior experience as at-large member
- Four at-large members; two-year term; prior experience as team leader
- One past-committee chair; one-year term

The above terms and experience preferences reflect the technical nature of the peer review program and the need for program continuity. The board may be asked to approve exceptions to the above membership terms in order to maintain a stable program. Efforts will be made to provide for committee representation from a variety of shop sizes and geographic regions while maintaining program continuity and stability.

RESPONSIBILITIES

1. Administer the peer review program.
2. Provide guidance to members on the peer review program by developing and maintaining the Quality Control Review Guide.
3. Schedule and coordinate peer reviews for member organizations.
4. Provide guidance to members regarding new Government Auditing Standards and/or Government Auditing Standards that are confusing or misunderstood.
5. Regularly communicate with members regarding current Peer Review Committee events and activities through the ALGA member newsletter.
6. Maintain up-to-date, useful information regarding the peer review program on ALGA's website.
7. Provide education for members regarding the methodology employed during an ALGA peer review through full-day seminars offered in conjunction with the annual ALGA conference and on-line training.
8. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

9. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
10. Maintain a file of pertinent records and correspondence to pass on to committee successors.
11. Comply with all Board Policies documented in this Operations Manual.

CR 14
PROFESSIONAL ISSUES COMMITTEE

OBJECTIVES

The overall mission of the Professional Issues Committee is to monitor, evaluate, comment upon, and make suggestions to the board regarding proposed changes to auditing standards by pertinent professional organizations, and issues facing the auditing profession.

This mission is achieved by Professional Issues Committee members identifying issues of interest to Association members, conducting or participating in research of issues identified, communicating results to the committee, Board of Directors, and Association members, and assisting Association members with their professional issues and concerns.

COMPOSITION AND TERMS

The President shall appoint the Professional Issues Committee chair. The committee members will be recommended by the committee chair and approved by the President. Members can serve on a committee for a maximum of six years (three two-year terms, one of which could be a two-year term as committee chair). The committee chair may serve a second term at the discretion of the President. The members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the membership as a whole. The committee chair or President may remove members for lack of participation in committee responsibilities.

While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

RESPONSIBILITIES

1. Respond to proposed changes to auditing standards by pertinent professional organizations.
2. Monitor relevant professional organizations for publication of proposed standards changes or other professional guidance.
3. Review and comment on proposed professional standards. Submit comments in writing to the Board of Directors for approval and distribution.
4. Identify and respond to issues facing the auditing profession.
5. Obtain input from the Board of Directors and members on professional issues of interest.
6. Identify potential issues of interest from other sources such as other professional auditing and accounting organizations, standard setting bodies, etc.

7. Coordinate with the ALGA GASAC Representative as needed (see RR 02).
8. Develop a prioritized list of the issues identified, and make recommendations to the Board of Directors on project(s) to be pursued. Develop a project prospectus for approval by the Board of Directors.
9. Assist Association members with professional issues and concerns as requested.
10. Conduct or participate in research, and communicate results in writing to the Board of Directors for approval prior to distribution to the Association members.
11. Provide written committee status reports for each board meeting and an oral report at the annual meeting.
12. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
13. Maintain a file of pertinent records and correspondence to pass on to committee successors.
14. Comply with all Board Policies documented in this Operations Manual.

CR 15
PUBLICATIONS COMMITTEE

OBJECTIVES

The objective of the Publications Committee is to keep members up-to-date on current events and emerging issues in the audit community and provide resources for local government auditors through publication of the *ALGA Quarterly* journal. In addition, the Publications Committee seeks to provide guidance on the *Quarterly* content, policies, and procedures and to enhance the design and appeal of the *ALGA Quarterly*. The Publications Committee is also responsible for coordinating other ALGA publications as requested by the Board.

COMPOSITION AND TERMS

The President shall appoint the Publications Committee chair. The committee chair may serve a second term at the discretion of the ALGA President. The committee chair is responsible for coordinating decisions regarding the *ALGA Quarterly* content, layout, policies, and procedures and serving as a liaison to other committees and the board.

The committee members will be recommended by the committee chair and approved by the President. Committee membership should represent the major governmental sectors, audit organizations' size, and geographic regions that comprise the ALGA membership as a whole. The committee chair or President may remove members for lack of participation in committee responsibilities. While not mandatory to serve on the committee, members should attempt to attend the annual conference each year to participate in a face-to-face meeting with peers.

The Quarterly Editor is a member of the Publications Committee and is responsible for soliciting and editing articles and abstracts; implementing changes to the Quarterly as approved by the board and/or committee; and working with Member Services to compile and publish the Quarterly. Other members of the committee serve as at-large members, providing input and working on projects related to the Quarterly. One at-large member also serves as the Assistant Editor, providing assistance and backup to the Editor as needed.

Committee members serve in two-year terms. They can serve for a maximum of six years (three two-year terms, one of which could be a two-year term as committee chair). These members' terms shall be staggered, to the extent possible, to ensure that both new and experienced members serve on the committee each year.

RESPONSIBILITIES

1. Solicit, collect, and edit articles and other items of interest from ALGA members, other ALGA committees, and the ALGA board. Publish items of interest in a professional format such as the *ALGA Quarterly*, the ALGA member newsletter, or other social media as appropriate.
2. Be responsible, with assistance from Member Services, for compiling and

publishing the ALGA Annual Report for inclusion in annual conference materials. Publications will also post the annual report to the website.

3. Work with other committees to ensure that the ALGA Quarterly is serving the needs of each committee.
4. Periodically review the design and appeal of the ALGA Quarterly.
5. Develop and maintain guidelines for submissions to the ALGA Quarterly.
6. Assist with the marketing of ALGA and advocating local government auditing by facilitating member and committee submissions to publications of other professional organizations.
7. Assist in recognizing committee members for their contributions to ALGA by soliciting and publishing member accomplishments in the ALGA Quarterly.
8. Review ALGA pamphlets, brochures, website content, and other materials to ensure all materials are up-to-date and provide useful information to members on local government auditing issues.
9. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.
10. Maintain a file of pertinent records and correspondence to pass on to committee successors.
11. Comply with all Board Policies documented in this Operations Manual.

**OTHER ALGA
REPRESENTATIVES
RESPONSIBILITIES
AND PROCEDURES**

RR 01
COMMUNICATIONS LIAISON

OBJECTIVES

To develop and implement an organization-wide strategy that ensures ALGA communications are well coordinated, effectively managed, and support the interests, initiatives and priorities of ALGA.

APPOINTMENT AND TERM

The President shall appoint a Communications Liaison. The Communication Liaison will facilitate communication between and among the Board, Committees, and ALGA's membership and external parties. The Liaison does not have a set term.

RESPONSIBILITIES

1. Work with the Chair or designee of each ALGA Committee to identify, refine, and coordinate communication with the ALGA Membership and external parties. This includes collecting reviewing and prioritizing the content for the ALGA member newsletter and coordinating with ALGA Member Services.
2. Work with the Online Resources Committee to identify and implement appropriate communications vehicles and establish related policies.
3. Provide written status report for each board meeting.
4. Maintain a file of pertinent records and correspondence to pass on to successors.
5. Comply with all Board Policies documented in this Operations Manual.

**RR 02
GASAC REPRESENTATIVE**

OBJECTIVES

To represent ALGA and local government auditing interests on the Governmental Accounting Standards Advisory Council (GASAC).

APPOINTMENT AND TERM

The President shall create a subcommittee of Board members and ALGA members to recommend candidates for ALGA's GASAC Representative to the Board for approval.

Recommended candidates must be an ALGA member in good standing and be employed in a local government audit organization. Additional suggested selection criteria include, but are not limited to:

- a. Has been active in leadership positions (i.e., committees, board)
- b. Maintains professional certifications (i.e., CPA, CIA, CGFM, CGAP, CISA)
- c. Is or has been in a leadership position in a local government audit organization, (i.e. audit executive, deputy auditor, assistant auditor).

As required by the Financial Accounting Foundation (FAF), when a new representative is selected by the Board, the President shall send a letter submitting the nominee's name and curriculum vitae to the FAF by the end of October for review and appointment by the Appointments and Evaluations Committee of the FAF Board of Trustees in November.

A GASAC Representative appointment is a two-year term (beginning in January of each odd year), and a representative may be appointed for up to three consecutive terms.

Serving as the GASAC representative requires a minimum two year commitment and requires travel to attend GASAC meetings which are held three times per year in differing locations. Travel shall be reimbursed in accordance with the travel policy for ALGA-related business (BP 045).

RESPONSIBILITIES

1. Represent the local government auditing perspective at GASAC meetings and as requested by GASAC.
2. Work closely with the ALGA Board to communicate GASB news and status of proposed standards learned at GASAC meeting.
3. Review GASAC drafts and documentation in order to provide ALGA input at the GASAC meetings.

4. Regularly attend Professional Issues Committee (PIC) meetings to stay up to date on related review efforts and work closely with other ALGA committees as deemed appropriate (e.g. Advocacy, Communications).
5. Solicit input from the Board and PIC in order to provide ALGA input at the GASAC meetings.
6. Attend and participate at the 3 annual GASAC meetings as the ALGA Representative.
7. Represent ALGA by voicing the opinions and positions of local government auditors on proposed GASB standards as presented in the GASAC.
8. Write (or arrange to obtain) periodic GASB briefings to go into the Quarterly or member newsletter to update ALGA members on GASB standards and activities
9. Provide written status report for each board meeting.
10. Maintain a file of pertinent records and correspondence to pass on to successors.
11. Comply with all Board Policies documented in this Operations Manual.

BOARD POLICIES AND GUIDELINES

BP 01
ADVERTISING WITH ALGA

ADVERTISEMENTS

In some circumstances, ALGA may accept paid advertisements that are considered to be of interest to ALGA members. Requests to advertise to ALGA members should be forwarded to the ALGA President for consideration. The ALGA President should consult with the appropriate Committee Chair(s), the Board, and the ALGA Communications Liaison in determining whether to approve the request, and if so, a fair price and the appropriate venue for the advertisement (e.g. LGAQ, website, member newsletter, email distribution).

JOB POSTINGS

ALGA accepts job postings for publication on the ALGA website (www.governmentauditors.org). ALGA publishes government auditor job listings for organizational members for free. Postings of non-audit jobs or postings submitted by others cost \$100 (U.S.) per position posted. Costs may be waived in some circumstances when the posting is from a non-commercial source and is considered to be of interest to ALGA members. The Online Resources Committee is responsible for determining whether to waive the fee for a job posting.

EMAIL DISTRIBUTION

It is ALGA's policy to distribute messages and requests for information from members or organizations when the subject matter is related to the auditing profession and is of direct or indirect interest to the membership. Distribution will generally be through a broadcast e-mail to the ALGA membership or through the member newsletter. Examples of the types of messages that may be broadcast include ALGA business, surveys, notification of training and conferences, or communication agreed to in cooperative agreements with other organizations. Advertisements of commercial publications or materials that are intended to generate business, as well as general requests for information, such as those usually distributed by individuals through the Auditor Forum on the ALGA website, will not be distributed through broadcast e-mails.

Requests to distribute information to ALGA members must be submitted to the ALGA President for approval. The President, in consultation with the Communications Liaison, will review the request and make a determination as to whether it meets the criteria for distribution. When multiple requests are received within a short time frame, the President will prioritize the requests to spread distribution over a period of time.

Priority will generally be given to ALGA business, such as the biennial benchmarking survey. However, the priority will also consider factors such as the urgency for distribution, how long since similar requests were distributed, and the number of members likely to benefit from the message.

BP 02
ALGA COMMUNICATIONS GUIDELINES

PURPOSE

This document provides guidance to Board and Committees of the Association of Local Government Auditors (ALGA), to ensure that communications are consistent, well- coordinated, effectively managed, and are consistent with the priorities, interests, and initiatives of ALGA.

OBJECTIVES

The Association of Local Government Auditors (ALGA) is committed to the following key objectives, included in its Strategic Plan:

1. To be the recognized voice for local government auditing
2. Provide exceptional, relevant, and affordable services to members
3. Maximize effectiveness through a strong internal support system

Communications is a core ALGA function with shared responsibility that requires cooperation and support across the organization. An integrated and collaborative approach in communicating about ALGA initiatives is essential to the success and effectiveness of ALGA's overall communications.

ALGA's overall communications goal is to effectively communicate relevant information to members, prospective members, standard-setting bodies, other professional and government organizations, and the general public in a timely, clear, and engaging manner in support of ALGA's Strategic Plan.

RESPONSIBILITIES

Board Members

- Set ALGA's overall communication direction
- Stay informed about ALGA annual communication plans and operationalize the plan within the role of the board

Committee Chairs

- With the support of the Communications Liaison, develop a communication plan that identifies priorities, requirements and key messages.
- With the support of the Communications Liaison, implement the board-approved communications plan.

Communications Liaison

- In consultation with the Board, develop ALGA's overall communication directions
- Lead, coordinate, and manage ALGA's communications consistent with

the direction of the board

- Ensure communications are clear, consistent, and reach the intended audience(s) at the right time
- Support Committees in development of tailored communications plans that are effective and consistent with the ALGA strategic plan
- Provide strategic communication advice to the Board

ALGA SPOKESPERSONS

Determining appropriate spokespersons for ALGA requires discussion and decision-making between the President and other Board Members. Appropriate spokespersons may include the President, President-Elect, other Board members and Committee Chairs. The process to determine the appropriate spokesperson will depend upon the situation.

MEDIA INQUIRIES

For purposes of responding to media inquiries, any Board or Committee member contacted by the media should refer the media representative to the President, who is the approved ALGA spokesperson. If the President is unavailable and the response is time sensitive the Past President or President Elect should respond to the inquiry.

KEY MESSAGES ABOUT ALGA

The messages included in the board-adopted [ALGA Strategic Plan](#) and [ALGA Guiding Principles](#) should be incorporated into external and internal communications about ALGA as an organization. Each committee will also create its own set of key messages, which will stem from and compliment these organizational key messages.

BP 03 ALGA GUIDING PRINCIPLES

This policy is designed to provide a consistent framework for decision-making across the organization.

ALGA's mission is to support and improve local government auditing through advocacy, collaboration, education, and training, while upholding and promoting the highest standards of professional ethics. Through the ALGA Strategic Plan, ALGA has adopted the following strategic objectives to:

- Be the recognized voice for local government auditing
- Provide exceptional, relevant, and affordable services to members
- Maximize the effectiveness of the organization by developing and maintaining a consistent, strong internal support system

In addition, the ALGA Board has endorsed the following principles to guide the organization's work:

- We believe that performance and financial auditing are critical to government accountability to the public. In doing this work, we believe in and promote the highest ethical principles and professional conduct among our members. We strive to add value to the organizations we audit, helping them to meet their organization-wide objectives.
- We uphold that government audit functions require structural independence and individual auditors should be independent in mind and appearance.
- We support transparency in local government and strive to lead by example in these efforts in ALGA, our own organization, and in our audit organizations through our audit reports.
 - We support auditors' professional judgment, based on reasonable care and professional skepticism.
- We believe that all auditors should execute professional care in their work and should continually improve their knowledge and skills through education, continuous training, professional experiences, and other activities.
- We encourage our membership to establish, support, and improve high quality audit organizations. These uphold professional audit standards to provide a high degree of confidence in the quality of our work and the results of our audit reports.
- We recognize that local government entities are diverse in mission and size and therefore support standards that
 - Reflect clearly articulated principles for auditing
 - Allow for flexibility in achieving desired outcomes
 - Consider both the costs and benefits of implementing standards
- We support efforts to harmonize standards and guidance, but acknowledge

that the interests of different standards-setting bodies and professional organizations may not always align. We will seek to identify commonalities while remaining mindful of the needs of our members.

BP 04
CONFLICT OF INTEREST POLICY

PURPOSE

To protect ALGA's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a director, officer, committee member, or staff member of the Organization.

POLICY

Whenever a director, officer, committee member, or staff member has a financial or personal interest in any matter coming before the board of directors, the affected person shall a) fully disclose the nature of the interest and b) withdraw from discussion, lobbying, and voting on the matter. Any transaction or vote involving a potential conflict of interest shall be approved only when a majority of disinterested directors determine that it is in the best interest of the organization to do so. The minutes of meetings at which such votes are taken should record such disclosure, abstention, and rationale for approval.

BP 05 KNIGHTON AWARD PROGRAM

Knighton Awards are awarded to the organizations submitting the best performance audit reports. The audit must be performed in accordance with appropriate standards (usually Government Auditing Standards {"Yellow Book"} or International Standards for the Professional Practice of Internal Auditing {"Red Book"}).

Organizations submitting performance audits for consideration of a Knighton Award must complete the online submission form and attach a copy of the formal report.

Other rules for the program are as follows:

- Submitting offices must be Full Members of ALGA.
- An audit report is only eligible if it was released during the award calendar year.
- Only one submission is allowed from each Full Member organization.
- Submitting organizations must expressly grant permission to publish their submitted report if it wins an award.
- Judges and their organizations are eligible, as long as they do not judge within their category. Awards Program Committee members and their organizations are also eligible and appropriate provisions will be made to ensure an independent judging process.
- Audit reports submitted for the Knighton Award must state that the work was conducted in accordance with appropriate standards, or in compliance, with noted exceptions.
- Submissions must be completed online using the submission form by the deadline advertised on the ALGA website and in the *Local Government Auditing Quarterly*.

The judges will evaluate the submissions based on the following five criteria:

- The audit scope has the potential for significant impact, and is responsive to the needs and concerns of decision-makers and/or the public.
- Audit conclusions are persuasive, logical, and firmly supported by the evidence, which was gathered using appropriate research methods and tools.
- Audit recommendations are feasible, and will make government programs more effective and efficient.
- Audit findings are communicated in a clear, concise way.
- An audit scope, methodology, recommendations, or report format that is innovative.

No criterion is more important than the others are. The judges' selections are final.

Exemplary and Distinguished Awards may be presented to the audit shops issuing the best performance audit reports. A representative of each audit shop that wins the Exemplary Award in their category will be eligible for the following benefits, provided

that the audit shop presents the winning audit report at the ALGA conference:

- Airfare at the 21-day advance coach fare.
- Three night's hotel accommodations. An additional night of hotel accommodations (total number of nights of hotel accommodations not to exceed four nights) may be paid if more cost effective.
- Airfare and hotel expenses not to exceed \$1,000 (U.S.).
- Economy parking at the airport, if available, or parking at the conference site for local members.
- Ground transportation in the traveler's home city and the destination city.
- One conference registration. Local award winners may be awarded one additional conference registration in lieu of airfare and hotel expenses.
- Award plaque.
- Press release.
- Letter signed by the ALGA President to the appropriate officials as determined by the award winners.
- The ALGA conference chair (i.e. President Elect) has the discretion to modify or limit the airfare and hotel accommodations when in the best interest of ALGA.

BP 06
LIFETIME ACHIEVEMENT AWARD PROGRAM

PURPOSE

The Lifetime Achievement Award, sponsored by ALGA, recognizes and honors auditors who have made lasting and worthwhile contributions to local government auditing through their extraordinary service to ALGA.

METHOD OF SELECTION

Each year, the ALGA Board of Directors will accept nominations for the Lifetime Achievement Award. Applications will be reviewed to determine whether nominees meet the established criteria. Award recipients shall be determined by a majority vote of the board. The selection will be announced and appropriate honors bestowed at the annual conference.

NOMINATION PROCEDURE

Nominations may be received from active ALGA members. No individual may submit more than one nomination. Nomination forms and the deadline for nominations will be included in the annual Awards Program Announcement as advertised in the *Local Government Auditing Quarterly* and on the ALGA website. Nominations must be submitted as required in the annual Awards Program Announcement.

CRITERIA

The Board of Directors has approved four criteria to be used as a guide for evaluating nominees; however, these serve only as a general guideline. Specific requirements may be waived at the discretion of the board. The criteria include:

1. Active membership in ALGA for at least 10 years.
2. Service to ALGA as an officer, board member, and/or committee chair.
3. Contributions to ALGA in a significant and specific manner (e.g., projects, presentations, peer reviews, publications).
4. No longer employed as a local government auditor.

Nominations must include a Lifetime Achievement Award Application Form, a transmittal letter providing a brief explanation of why the nominee should be considered for the award, and two letters of support from other ALGA members not affiliated with the nominee's former local government agency.

BENEFITS

Lifetime members will receive:

1. A plaque suitably inscribed and recognition at the annual conference.
2. Complimentary lifetime registration for the annual conference.
3. One-time airfare and hotel expenses to attend the conference at which the

award is presented, not to exceed \$1,000 (U.S.).

4. Recognition in the Local Government Auditing Quarterly or ALGA newsletter and other social media as appropriate.
5. Complimentary lifetime individual membership to ALGA.
6. Complimentary subscription to the Local Government Auditing Quarterly.

Lifetime members may serve on ALGA committees. However, they may not serve as officers, board members, or committee chairs nor vote in elections.

**BP 07
MEMBERSHIP TYPES AND DUES STRUCTURE**

MEMBERSHIP TYPES

Full Membership:

Full membership includes employees of local government audit organizations from around the world – career service, appointed, or elected – having as their primary function the audit responsibilities for or of the local government entity. Local government shall be defined to include all units of government except state/provincial and national. The term local government shall be further defined to include other entities as determined by the Board. Fees are based on the number of auditors within the organization.

Associate Membership:

Associate membership includes non-local government organizations, such as government at other levels, CPA firms, and other interested individuals not eligible for full membership. Associate members are non-voting members, and their fees shall be half of the full-member rate in each category. Each individual who receives recognition under the ALGA Lifetime Achievement award program is considered a one-person, associate member, and their annual membership cost is waived.

DUES STRUCTURE

FULL MEMBER							ASSOCIATE MEMBER					
Number of Auditors (Full Members) / Number of Individuals (Associate Members)	1-2	3-5	6-10	11-15	16-25	26 and up	1-2	3-5	6-10	11-15	16-25	26 and up
Cost (U.S.)	<u>\$210</u>	<u>\$300</u>	<u>\$550</u>	<u>\$785</u>	<u>\$1,055</u>	<u>\$1,275</u>	<u>\$105</u>	<u>\$150</u>	<u>\$275</u>	<u>\$390</u>	<u>\$530</u>	<u>\$640</u>
MEMBERSHIP BENEFITS												
Training Discounts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Peer Review Services	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No
Participation in Awards	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No
Website Password	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

BP 08
QUALIFICATION GUIDELINES FOR
APPOINTING COMMITTEE CHAIRS AND
MEMBERS

Membership on all committees except for the Nominating, Conference, and Long-Term Conference Planning standing committees is open to all members of the Association.

In order to be considered for committee membership, individuals must meet the following minimum criteria:

- Be a member of ALGA in good standing (i.e., dues are current).
- Express a commitment to participate in performing the responsibilities of the committee.

In order to be considered for committee chair, individuals should be a full member of ALGA and have at least one year of experience as a committee member. While not a prerequisite, individuals serving as vice-chairperson of a committee, when such position has been established, will be given priority consideration for becoming chair of that committee.

Beyond the minimum criteria, the following guidelines will be considered by the President, in consultation with the Board of Directors, when appointing committee chairs or approving vice-chair candidates:

- Career Qualifications:
 - o Degree(s)
 - o Certification(s)
 - o Experience (years and type(s) of audit work performed)
 - o Participation/Professional Contributions/Leadership (particularly for committee chairs and vice-chairs) includes activities such as holding office, committee involvement, conference involvement, publishing articles, making presentations, etc., with:
 - ALGA
 - Related professional organizations (IIA, AICPA, GFOA, etc.)
- Recommendations from:
 - o ALGA officers/board members
 - o ALGA members
 - o Supervisors/management
- Diversity of committee leadership and membership, including the extent to which committee members reflect the diversity elements that represent ALGA. Diversity elements include, but are not limited to:
 - o Type of organization,

- Region and shop size,
- Age,
- Experience,
- Race/ethnicity,
- Gender identity,
- Sexual orientation, and
- Disability.

Updated at the January 31-February 1, 2019 Board Meeting

BP 09
QUALIFICATION GUIDELINES FOR NOMINATING COMMITTEE:
IDENTIFYING CANDIDATES FOR OFFICER AND BOARD POSITIONS

Board officer and at-large positions are open to full members in good standing. Prior to his or her nomination to the Board, each member must complete a personal data form with information regarding the individual's background and professional expertise. All prospective officers and board members must indicate a willingness to be actively involved in the Association's activities.

In order to be considered for an officer or board position, individuals must meet the following minimum criteria:

- Be a full member of ALGA in good standing (i.e., dues are current) and maintained membership in ALGA for at least three years.
- Personally attest that he/she has not been convicted of a felony in the last ten years.
- Express a commitment to participate in performing the responsibilities of the position.

Beyond the minimum criteria, the following guidelines will be considered by the Nominating Committee when making nominations for officer and board positions:

- Career Qualifications:
 - o Degree(s)
 - o Certification(s)
 - o Experience (years and type(s) of audit work performed)
 - o Participation/Professional Contributions/Leadership:
 - With ALGA
 - With related professional organizations (IIA, AICPA, GFOA, etc.)
 - With other professional, civic, fraternal, religious or public interest groups
 - Participation/Professional Contributions/Leadership includes activities such as holding office, committee involvement, conference involvement, publishing articles, making conference presentations, and participating in discussions, preparing *Local Government Auditing Quarterly* articles, participation in the external quality control review program, etc.
 - Demonstrated ability to work well in a board setting
- Recommendations from:
 - o ALGA officers/board members
 - o ALGA members
 - o Supervisors/management
- Diversity: The different elements that represent ALGA including, but not limited to, type of organization, region and shop size, age, experience, race/ethnicity,

gender identity, sexual orientation, and disability.

Updated at the January 31-February 1, 2019 Board Meeting

- The maximum number of years someone should serve on the board is seven
- The Nominating Committee should take into consideration a "balance of new ideas and continuity of the board"
- Should attempt to avoid having board members serve as committee chairs

ALGA OFFICER AND BOARD PERSONAL DATA FORM

Officer and board positions are open to full members in good standing. Prior to nomination, each member must complete this Personal Data Form to provide information regarding background and professional expertise. All prospective officers and board members must indicate a willingness to be actively involved in the Association's activities.*

Minimum Criteria:

I, _____, have been a member of ALGA for at least three years and my dues are current.

YES _____ NO _____

I certify that I have not been convicted of a felony in the last ten years.

YES _____ NO _____

I hereby express my commitment to perform the responsibilities of the position of

_____.

YES _____ NO _____

Career Qualifications:

Degree(s): _____

Certification(s): _____

Experience (years and type(s) of audit work performed): _____

* Per board policy adopted at the October 20-21, 2000, board meeting.

Participation/Professional Contributions/Leadership:

(Participation/Professional Contributions/Leadership includes activities such as holding office, committee involvement, conference involvement, publishing articles, making conference presentations and participating in discussions, preparing *Local Government Auditing Quarterly* abstracts and articles, participation in the external quality control review program, etc.)

Participation in ALGA:

Participation in related professional organizations (IIA, AICPA, GFOA, etc.):

Participation in other professional, civic, fraternal, religious, or public interest groups:

Signature

Date

Name - Printed

Employer

**BP 10
RESERVES AND INVESTMENT POLICY**

POLICY STATEMENT

It shall be the policy of the Association to maintain and invest in the following: 1) an Operating Reserves Fund; 2) an Unrestricted Net Assets Fund; and 3) a Conference Reserves Fund, to ensure the financial stability and uninterrupted operations of the Association through the fiscal year.

RESERVE FUNDS

The following reserve funds are established to provide a stable framework to support the Association's operations and conference activities.

The Treasurer and President, in consultation with the Board, shall annually evaluate levels in these reserve funds and make appropriate transfers. This would include assessing the adequacy of the balance and/or determine the disposition of any excess funds accumulation.

Unrestricted Net Assets Fund (the default Reserve Fund)

Funds in excess of the operating reserves shall be classified as the Unrestricted Net Assets Fund. Funds collected in conjunction with the annual conference shall be not be included as part of the Unrestricted Net Assets Fund. Unrestricted Net Assets funds shall be expended prior to any expenditures from the Operating Reserves.

Operating Reserves Fund

The Association shall annually designate an amount equivalent to three (3) months of the adopted annual operating budget for the year as the Operating Reserves Fund of the Association. For purposes of the calculation, the Peer Review Revenue and Peer Review Team Expense (terms used in the Budget by function spreadsheet – essentially pass-through income and expenses) shall be excluded from consideration, but Peer Review overhead expenses shall be included in the calculation (includes management fees and Peer Review Committee-related expenses). The projected annual conference revenue and expense shall also be excluded from the calculation of the annual Operating Reserves Fund calculation.

Conference Reserves Fund

A Conference Reserves Fund shall be funded initially by a one-time transfer of \$ (15,000) (fund base) from the Operating Reserves Fund. This will be established as the minimum level of reserves. In subsequent years, the net profit or net loss of the annual conference will be allocated to the reserve.

EXPENDITURES

Unrestricted Net Assets Fund

In the event that the annual operating budget exceeds the annual operating revenues, the Treasurer and President shall consult with the Board to cover the shortfall from the Unrestricted Net Assets Fund. In the event that an annual conference expenditure shortfall cannot be covered by the Conference Reserves Fund, the Treasurer and

President shall consult with the Board to agree upon an amount to be transferred from the Unrestricted Net Assets Fund to cover the shortfall.

Operating Reserves Fund

In the event that the Association must expend funds from the Operating Reserves Fund, the Treasurer and President shall consult with the Board to implement a replenishment program to restore the required minimum level during the subsequent fiscal year(s) – depending on shortfall amount.

Conference Reserves Fund

In the event that an annual conference's expenses exceeds the revenues generated, the Conference Reserves Fund shall be used to offset the shortfall. If the Conference Reserves Fund cannot offset the shortfall, the remaining shortfall may be covered by the Unrestricted Net Assets Fund first and then the Operating Reserve, if necessary, upon agreement by the Treasurer and President, in consultation with the Board. Unless otherwise determined by the Treasurer and President, in consultation with the Board, Conference Reserve Funds and any Unrestricted Net Assets Funds or any Operating Reserves used to cover an annual conference shortfall should be replaced by annual conference funds within three years of the expenditures. Fund restoration should fully cover any amount used from other funds. The hierarchy of restoration shall be the 1) Operating Reserve 2) Unrestricted Net Assets Fund, and 3) the Conference Reserves Fund to its base level.

INVESTMENTS

Funds of the Association should be invested to earn interest while not needed to meet financial obligations of the Association. In making investment decisions, safety, liquidity, and yield should be evaluated.

Safety – The principal amount of any investment must be protected. Investments are limited to FDIC-insured institutions and U.S. Treasury instruments.

Liquidity – Any investments are to be made after considering the future cash flow needs of the Association. The number of instruments and terms of those instruments should be designed to provide reasonable access to funds without incurring early withdrawal penalties.

Yield – After ensuring safety and liquidity, investment decisions should be made so as to maximize interest earnings.

Investment Instruments

Investments are permitted in FDIC-insured financial institution account (checking, savings, money market, and certificates of deposit) and U.S. government obligations (Treasury Bills [T-bills], Savings Bonds, and Treasury Notes [T-Notes]). Investments in FDIC-insured institutions shall not exceed \$250,000 or the current available FDIC insurance limit for an institution.

Upon notification of the pending maturity of an investment instrument, the Treasurer and President shall evaluate currently available instruments, available yield, and terms in accordance with projected cash requirements of the Association and recommend an

investment decision for the maturing funds. Member Services may execute investment transactions only with the approval of the Treasurer or President.

BP 11 SPEAKER EXPENSE POLICY

Speaker expense policy for ALGA members who are conference speakers and not compensated in any other way:

Any member who makes a presentation at the annual conference shall receive the following:

- \$200 (U.S.) registration discount for concurrent sessions
- Full registration discount for general sessions or workshops

If multiple speakers are involved, the discount will be shared. Exceptions to this policy may be made at the discretion of the President and conference chair.

This policy shall not be deemed to limit any awards given in association with the ALGA awards program.

Speaker expense policy for nonmember conference speakers:

Speakers should arrange airline travel through ALGA Member Services. Airfare will be arranged at the lowest available coach rate with 14 days advance booking. Deviations from this requirement may be made at the discretion of the conference chair.

Lodging will be provided for the number of nights agreed to by the conference chair. The rate shall be at the established conference rate. Arrangements are to be made through Member Services.

Audio-visual requirements and speaker handouts will be addressed in a checklist mailed to the speakers. Speakers must coordinate services and related expenses with Member Services.

Continuing professional education (CPE) credits will not be contingent upon payment of the conference registration fee.

Speakers are provided any conference meals on the day they are scheduled to make a presentation. Any additional meals and incidentals are negotiated with the conference chair in advance, at the current U.S. federal government established rate. (See BP 12 TRAVEL POLICY FOR ALGA RELATED BUSINESS)

BP 12
TRAVEL POLICY FOR ALGA-RELATED BUSINESS

This policy applies to ALGA board members and other individuals authorized by the board to travel for board meetings, committee meetings, and other meetings in which the ALGA member participates (e.g., task forces, initiatives, professional conferences, etc.).

ALGA will reimburse for the following travel expenses:

1. Transportation, including the lesser of the lowest available roundtrip airfare or actual mileage paid at the current U.S. federal government established rate.
2. Ground transportation in both the traveler's home city and the destination city.
3. Lodging up to two nights. A third night's lodging will be reimbursed if:
 - a. it results in a reduction in airfare at least equal to the cost of one night's lodging plus other incremental expenses or
 - b. it is caused by the unavailability of an airline flight that allows the traveler to arrive for the scheduled meeting on time.
4. Economy parking at the airport, if available.
5. Meals and incidentals while traveling, reimbursed up to the current U.S. federal government established per diem.
6. Other expenses, as approved by the ALGA board.

A standard expense form documenting the travel expenses must be prepared prior to reimbursement. Receipts are required for all expenses, except meals, which are reimbursed at the per diem rate. Requests for reimbursement should be submitted after the travel occurs unless otherwise approved and should be submitted within 30 days of travel.

At times, meals during meetings may be prearranged by ALGA at no cost to those attending the meeting. When such meals are provided, members may not seek reimbursement for those meals.

ALGA will reimburse for incremental travel expenses when individuals are asked to attend board and/or committee meetings in conjunction with the annual conference if the meetings are held before the start of the annual conference.

ALGA will not reimburse expenses for attending board and/or committee meetings that are held during the ALGA annual conference, since these meetings do not result in additional costs to the members.

Every attempt will be made to budget for all meetings when the annual budget is prepared. For unbudgeted, unanticipated meetings, an agenda and proposed budget should be prepared by the committee chair at least six weeks before the meeting for approval by the ALGA board prior to any travel arrangements being made.

When a board or committee member travels on ALGA business in conjunction with other professional association events, ALGA will only reimburse expenses that are not reimbursed by the other professional association or meeting sponsor.

BP 13
TRAVEL POLICY FOR PEER REVIEW TEAMS

This policy applies to ALGA peer review team members authorized by the peer review coordinator and approved by the agency (receiving the peer review) to travel to perform the agreed upon peer review. ALGA Member Services will reimburse for the following travel expenses:

1. Transportation, including the lesser of the lowest, reasonable available roundtrip airfare to the airport closest to the agency under review or actual mileage (including actual daily mileage driven by commuting team members) paid at the current U.S. federal government established rate.
2. Costs associated with one bag each way (i.e., two bags total, roundtrip) at the regular rate. Overweight bags fees will NOT be reimbursed.
3. Ground transportation in both the traveler's home city and the destination city, including safe transportation to and from the agency office where the peer review team will work. Taxi fares incurred by team members for other purposes (e.g. dining) should be limited to reasonable charges (i.e. within a 5-6 mile radius of the lodging site). When a rental car is deemed necessary by the agency under review in the destination city, the cost of the rental car and loss damage waiver insurance coverage will be reimbursed.
4. Lodging in a safe and convenient location for the necessary number of nights agreed upon by the peer review coordinator and the agency under review.
5. Parking at the airport (economy, if available), parking of a rental car (when deemed necessary in accordance with #3), or parking at the worksite for commuting team members.
6. Meals for overnight travelers and commuters will be reimbursed up to the current U.S. federal government established per diem for meals & incidentals (M&IE). [<https://www.gsa.gov/travel/plan-book/per-diem-rates/meals-and-incidentals-expenses-mie-breakdown>]
7. Other expenses, as approved by the peer review coordinator and/or agency receiving the peer review.

Peer Review Travel Cost Reimbursement Limitations

Peer review teams typically arrive at the peer review site on Sunday and depart from the peer review site on Friday. The necessity of exceptions to the typical on-site arrival and departure times should be communicated to and approved by the peer review coordinator.

Flight change fees relating to departures from the review site earlier than scheduled because of early completion of work must be approved by the agency under review and the peer review coordinator to be reimbursable.

Any travel costs incurred for extended stays not deemed necessary for completion of the on-site portion of the peer review, including incremental airfare, additional lodging nights, meals, etc. are the responsibility of the team member and will not be reimbursed.

Incremental airfare costs or savings at the time of booking, regardless of amount, must be documented for the planned review dates and the alternate dates used and submitted to ALGA Member Services at the time flight arrangements are made.

Flight Arrangements

Flight arrangements may be booked by ALGA Member Services after consultation with peer review team members or directly by the review team members. Flight arrangements booked by ALGA Member Services will be paid for using the ALGA credit card. Peer review team members electing to book and pay for their own flight arrangements will be required to submit documentation that the airfare claimed for reimbursement was the lowest reasonable airfare available. Peer review team members booking their own flight arrangements will not be reimbursed for incremental airfare beyond the lowest reasonable airfare supported by their submitted documentation.

Lodging

Lodging will be arranged by ALGA Member Services with assistance from the agency under review. Any additional nights booked outside of nights required for the on-site visit will be paid directly to the hotel by the team member or credited against the team member's expense reimbursement request.

Meals

At times, meals may be provided by the hotel or the agency under review at no cost to peer review team members. When such meals are provided, team members must adjust that day's per diem in accordance with the federal M&IE breakdown. [www.gsa.gov/mie].

Expense Report and Reimbursement Timeframes

Peer review team members must submit standard expense report forms documenting the travel expenses to ALGA Member Services within ten (10) business days after the site visit, including receipts for all expenses not covered by the MI&E per diem rate. Peer review team members should notify ALGA Member Services if submission of the expense report within ten (10) business days is not possible.

Peer review team members should expect reimbursement of incurred expenses from ALGA Member Services within fifteen (15) business days of their receipt of an accurate and completed standard expense report form and all necessary supporting documentation.

Updated at the May 5, 2018 Board Meeting

BP 14
WHISTLEBLOWER POLICY

PURPOSE

To encourage staff and volunteers to come forward with credible information on illegal practices or violations of adopted policies of the organization; to specify that the organization will protect the individual from retaliation; and to identify parties to whom such information can be reported.

POLICY

The Association of Local Government Auditors (the "Association") is committed to lawful and ethical behavior in all of its activities and requires staff and volunteers to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

1. **Encouragement of reporting.** The Association encourages complaints, reports or inquiries about illegal practices or material violations of the Association's policies, including illegal or improper conduct by the Association itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the Association has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the Association's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.
2. **Protection from retaliation.** The Association prohibits retaliation by or on behalf of the Association against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Association reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.
3. **Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. Each complaint, report or inquiry under this policy should be directed to the Association's Executive Director or President of the Board of Directors; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to any other member of the Association's Board.
4. **Handling of complaints, reports and inquiries.** The Association will investigate all authentic complaints, reports and inquiries within the Association's scope of responsibilities filed in accordance with this policy with due care and promptness. Staff or volunteers must recognize that the Association may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.