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CONSTITUTION AND BYLAWS
OF THE
ASSOCIATION OF LOCAL GOVERNMENT AUDITORS

AS ADOPTED
at the
FIRST ANNUAL MEETING PHILADELPHIA, PA
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
ELECTRONIC VOTE – MARCH 30, 2021
33rd ANNUAL MEETING, DALLAS, TX – APRIL 30, 2022
34th ANNUAL MEETING, BALTIMORE, MD – MAY 6, 2023
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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 (i.e., 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 – Employees of local government audit organizations — career service, appointed, or elected — shall be eligible for full membership. “Local government audit organizations” are those whose primary functions are the audit responsibilities for or of the local government entity. “Local government” generally includes all units of government except state, provincial, and national throughout the world. Whether an entity constitutes a local government or local government audit organization, and the eligibility of any individual for full membership as an employee of a local government audit organization, shall be determined by the ALGA Board of Directors.

b. Associate Membership – Individuals not eligible as full members may be eligible for associate membership. Eligibility for associate membership shall be determined by the ALGA Board of Directors.
SECTION 2: ORGANIZATIONS AND DUES

Member Organizations – Dues, fees, or other costs related to ALGA membership may be assessed to member organizations rather than individuals, based on the type of organization: local government audit organizations and their employees as “full members” and other organizations and their employees as “associate members.” Accordingly, ALGA may refer to these organizations as “full members” and “associate members.” The use of these terms does not confer membership rights or privileges to these organizations independent of their employee members. Member eligibility shall depend on the definitions in Article II, Section 1.

ARTICLE III – VOTING

SECTION 1: VOTING RIGHTS

Each full member in good standing shall have voting privileges. Other members shall not have voting privileges.

SECTION 2: VOTING ACTIONS

a. Voting actions, including board and officer elections, may be conducted by written ballot or by participation at a meeting of members.

b. Voting Action by Written Ballot – The ALGA Board of Directors may approve a vote on any matter by written ballot. “Written ballot” includes notice and consent to vote though electronic means.
   - Notice shall be sent to each full member at least 30 days before the date of each meeting.
   - The ballot must include each proposed action and provide the opportunity to vote “for” or “against” each proposed action.
   - The ballot or ballot materials must indicate the number of votes necessary for approval for each proposed action and the total number of votes necessary for a quorum (see Article III, Section 3).

c. Voting Action by Participation in a Meeting of Members – The ALGA Board of Directors may approve a vote on any matter by the full members present in a meeting of members.

SECTION 3: VOTING REQUIREMENTS

Amendments to this constitution and bylaws shall require approval by two-thirds of the full members participating in the vote.
Elections for the ALGA Board of Directors shall be decided by a majority of full members participating in the vote as described in Article VI, Section 2.

All other matters requiring a vote shall be decided by a majority of full members participating in the vote. All votes shall be cast only by individual full members. Votes by written ballot must meet a quorum of 100 full members. Votes by participation in a meeting of members must meet a quorum of 100 full members.

ARTICLE IV – MEETINGS

SECTION 1: MEETINGS OF MEMBERS

a. Meetings of the association 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 ALGA Board of Directors.

b. Notice shall be provided to each member of the association at least 30 days before the date of each meeting.

c. Attendance at all meetings shall be open to all association members.

d. Meetings of members may be held in person, through means of remote communication, or a combination of remote communication and in-person attendance, as determined by the ALGA Board of Directors. “Remote communication” means all meeting attendees can hear each other at the same time.

e. Voting rights, actions, and requirements — including quorum requirements — apply equally to all full members present in a meeting of members, whether participating in person or through means of remote communication.

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” may guide all meetings of the association by reference.
ARTICLE V – ASSOCIATION ORGANIZATION

SECTION 1: BOARD OF DIRECTORS

a. The ALGA Board of Directors shall be the governing body of the association and shall be composed of eleven directors. Six directors serve as the association officers, as defined in Article V, Section 2. The ALGA Board of Directors shall be composed of:

- The president.
- The president-elect.
- The secretary.
- The treasurer.
- The diversity, equity, and inclusion officer.
- The strategic plan officer.
- The immediate past president.
- Four additional board members who serve at large and are 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 Article V, Section 2. Directors elected as at-large board members shall serve for staggered two-year terms. The immediate past president shall serve 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 ALGA 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 ALGA 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; the treasurer; the diversity, equity, and inclusion officer; and the strategic plan officer 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.
5. Such other business as may be deemed appropriate.
SECTION 2: OFFICERS

The association officers shall be the president; president-elect; secretary; treasurer; diversity, equity, and inclusion officer; and strategic plan officer.

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 they filled a vacancy in the office of the president.

b. The president-elect shall serve a one-year term as provided in Article VI.

c. The secretary and the treasurer shall serve staggered two-year terms as provided in Article VI.

d. The diversity, equity, and inclusion officer and the strategic plan officer shall serve two-year terms as provided in Article VI.

e. 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 ALGA 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 they shall designate the chair. All standing committees shall develop operating guidelines for approval by the board.

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 chair 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; the diversity, equity, and inclusion officer (when available) or, if not available, a past diversity, equity, and inclusion officer appointed by the president; and two association members selected by the board (or three or four whenever a past president or the diversity, equity, and inclusion officer is not available) — to make a committee of five. The president shall appoint the chair 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, the 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 solicit from the full members of the association nominees for each of the offices of president-elect; secretary; treasurer; diversity, equity, and inclusion officer; and strategic plan officer as well as candidates for at-large members of the ALGA Board of Directors, relative to their terms. The Nominating Committee shall be responsible for ensuring nominees meet the minimum eligibility criteria for the position sought in order for a nominee to become a candidate.

The Nominating Committee shall present the eligibility of all nominees to the ALGA Board of Directors. If the Nominating Committee determines a nominee is ineligible, the board may resolve, by a two-thirds majority vote, that the nominee should be included on the ballot as a candidate.

The Nominating Committee shall be responsible for communicating the names and qualifications of all eligible candidates to the full membership at least 30 days before the meeting at which a new board is to be elected. Nominations from the floor are not allowed.

SECTION 2: VOTING

When two or fewer candidates meet the minimum eligibility criteria for a vacant position on the ALGA Board of Directors — including candidates for officer roles — voting may be held by open or secret ballot of the full membership.

When three or more candidates meet the minimum eligibility criteria for a vacant position on the ALGA Board of Directors – including candidates for officer roles – voting shall be by secret ballot of the full membership.

Ballots for contested elections shall use a ranked-choice voting method that allows for members to rank candidates in order of preference. Ballots shall be counted based on the number of first-choice votes for each candidate. If no candidate receives a majority of first-choice votes, the candidate with the fewest first-choice votes is eliminated. Voters who ranked that candidate first will have their second-choice votes counted. This process will continue until a candidate has a majority of first-choice votes. A majority winner will be decided without a separate runoff election.

SECTION 3: FILLING VACANCIES

a. In the event of a vacancy on the ALGA Board of Directors, the board may appoint a full member of the association to serve as a director or may leave the position vacant until the next association election.
b. No officer position on the ALGA Board of Directors shall remain vacant. If the vacancy is in the office of the president, the president-elect shall succeed. In the event of a vacancy in any other elected officer position, the ALGA 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 ALGA 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 the “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 ALGA Board of Directors shall vote on the question of removing the individual from office.

b. Removal of an individual from an officer role requires a two-thirds majority of the board. 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 their resignation from the ALGA 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 Article VI, Section 5.

SECTION 5: REMOVAL OF DIRECTORS

a. Members of the ALGA 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, 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 the removal of a 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 who is subject to a proposal for removal from the board shall not participate in (1) board actions related to the call for a special meeting of association members for the purpose of removing the
director nor (2) 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 ALGA Board of Directors, as provided by Article VI, 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 ALGA 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 a vote of the ALGA 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 ALGA 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 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 ALGA 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 31st day of March each year.
SECTION 1: ORIGINATION OF AMENDMENTS

Proposed changes in this 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 and signed by 20 full members.

b. By proposal in writing from the ALGA Board of Directors.

SECTION 2: PROCESSING PROCEDURE

Proposals shall be submitted to the Constitution and Bylaws Procedures Committee. After the committee reviews and coordinates with the initiator, the original proposals — along with the committee’s analysis — shall be submitted to the ALGA Board of Directors, which shall submit constitution and bylaws changes to the association membership for a vote at the next annual meeting.
OFFICER AND DIRECTOR RESPONSIBILITIES AND PROCEDURES
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 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 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 the 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 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 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 the members served.
Leadership Competence
Directors should strive to ensure they have the professional skills needed to perform their board-related duties.

STANDARDS OF CONDUCT

The values should inform and guide directors in following these standards of conduct when leading the organization:

Governance
Directors will work together as an active governing body 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. They 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 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 about 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-12).

Additional guidance for board members can be found in the “Orientation for Board of Directors and Committee Chairs” guidance.

OBJECTIVES

The ALGA 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 considered appropriate.
- Establish association dues for all members.
- Review all actions of the association’s committees and task forces.
- Handle all other business deemed appropriate.

STRUCTURE AND TERMS

As provided for in the “Constitution and Bylaws of the Association of Local Government Auditors.”
The president is elected to a one-year term. In addition, the president shall be the previous year’s president-elect and the following year’s past president.

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

- Presiding 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 meetings of the full membership to advance the purposes and objectives of the association are held at least annually — on such a date and at such a time and place as may be designated by the president with the approval of the board.

- Enforcing the bylaws of the Association of Local Government Auditors.

- Establishing association goals with input from other board members and committee chairs.

- Identifying and providing services to meet the needs of the membership.

- Convening and coordinating meetings of the ALGA Board of Directors.
  
  Meetings shall be held at the call of the president or any three members of the board.

- Establishing committees, subcommittees, and task forces with the approval of the board 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.

- Coordinating proposed changes to the “Constitution and Bylaws of the Association of Local Government Auditors.”
  
  Changes shall be submitted to the president by proposal in writing from any committee, by proposal in writing and signed by 20 full members, or by proposal in writing from the ALGA Board of Directors.

- Entering into such contracts as may be approved by the ALGA Board of Directors and monitoring performance of contractors.
• Approving or disapproving mailing label requests within guidelines established by the ALGA Board of Directors.

• Annually appointing a past president, if available, to the Nominating Committee.

• Serving as a member of the Budget Committee.

Updated at the Feb. 22-23, 2018, board meeting.
The duties and responsibilities shall include but not be limited to:

- Performing all duties of the president in the absence of the president.
- In the event of a vacancy in the president's office, succeeding as president of the association.
- Serving as chair of the Conference Committee.
- Drafting a budget for the annual conference and presenting it to the ALGA Board of Directors for review no later than Dec. 31 each year.
- Assisting the president in managing the association.
- Serving as chair of the Nominating Committee.
- Serving as a member of the Budget Committee.
- Serving as communications liaison for ALGA's Corporate Associates Program.
- Serving as president and then past president in succeeding years.

Updated at the Feb. 22-23, 2018, board meeting.
RESPONSIBILITIES

The secretary is elected to a two-year term, staggered with the treasurer’s two-year term.

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

- Preparing and maintaining written minutes of meetings and decisions made by the ALGA Board of Directors.
- Forwarding a copy of the board-approved minutes to the ALGA webmaster to be posted on the website.
- Serving as chair of the Constitution and Bylaws Procedures Committee.
- Updating the association’s constitution and bylaws and operating procedures.
- Maintaining a list of directors and current committee chairs.

Updated at the Aug 23, 2021, board meeting.
Updated at the April 30-May 1, 2021, board meeting.
Updated at the Feb. 22-23, 2018, board meeting.
RESPONSIBILITIES

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

- Approving and issuing all disbursements to ALGA Member Services.
- Reviewing monthly and annual financial statements and presenting the financial statements to the ALGA Board of Directors.
- Monitoring the budget and expenditures.
- Reviewing and approving investment recommendations from ALGA Member Services.
- Arranging for a review of the association’s financial records (e.g., agreed-upon procedures) at least once every two years and reporting the results to the board.
- Ensuring the annual corporation registration with the state of Montana is paid.
- Preparing and filing — or cause to be prepared and filed — any required information returns with the IRS (including Form 990) or state taxing authority.
- Serving as chair of the Budget Committee and preparing an annual budget for review and approval by the ALGA Board of Directors.
OR-07
DIVERSITY, EQUITY, AND INCLUSION OFFICER

RESPONSIBILITIES

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

• Advocating for diversity, equity, and inclusion in all aspects of ALGA governance, affairs, and programs.

• Maintaining necessary diversity, equity, and inclusion knowledge, skills, and abilities.

• Interacting with any and all ALGA committees as necessary in order to facilitate the achievement of ALGA’s mission; vision; and diversity, equity, and inclusion goals as set forth in ALGA’s strategic plan.

• Serving as board liaison to the Diversity, Equity, and Inclusion Committee.

• Collaborating with the Diversity, Equity, and Inclusion Committee and other ALGA committees to periodically issue an associationwide diversity, equity, and inclusion report.

• Providing recommendations to the president-elect for Nominating Committee members upon request.

• Coordinating with the communications liaison to ensure communications are inclusive.

• Serving as a point of contact for members to report potential violations of ALGA’s nondiscrimination policy.

Approved at the Aug. 23, 2021, board meeting.
RESPONSIBILITIES

The strategic plan officer is elected to a two-year term and may serve up to two consecutive terms, plus any period served to fill a vacant position.

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

- Developing performance measurement data in association with committee chairs and ALGA Member Services.

- Analyzing the measurement data to develop at least annually for board consideration a data dashboard that assesses all measures for overall organizational effectiveness.

- Reporting to the board on progress toward meeting strategic plan goals.

- Liaising with committee chairs about strategic plan activities.

- Collaborating with the communications liaison on matters related to the strategic plan.

- Having administrative responsibility for keeping the strategic plan document current.

- Making policy recommendations to the board regarding necessary updates to the content of the strategic plan (e.g., revising or adding goals and objectives).

- Serving as chair of any strategic plan committees, subcommittees, task forces, or working groups created by the president or the board.

- Facilitating the board’s strategic plan update process.

Approved at the Aug. 31, 2021, board meeting.
OR-09
AT-LARGE BOARD MEMBERS

RESPONSIBILITIES

The duties and responsibilities shall include, but not be limited to, serving as board liaisons to various committees as appointed by the president.
COMMITTEE RESPONSIBILITIES AND PROCEDURES
CR-01
ADVOCACY COMMITTEE

OBJECTIVE

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 up to six years — or three two-year terms, one of which can be a two-year term as committee chair. Any exceptions to the membership limit must be approved by the ALGA Board of Directors. The committee chair may serve a second two-year term at the president’s discretion. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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

The Advocacy Committee provides 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.

The following 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 providing relevant and useful information about the importance and value of government auditing to elected officials, other government leaders, and other interested parties.
2. In local governments with new audit functions, provide support and continue to demonstrate value by:
   - Providing information on organizational frameworks and recommended practices.
   - Assigning a “mentor” to facilitate a successful implementation.
   - Sharing resources from ALGA guidance with new audit directors.
   - 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:
   - Sharing recommended practices for demonstrating value and maintaining independence.
   - Connecting ALGA members needing technical assistance and advice with committee members, ALGA members’ audit organizations, and resources.

4. In local governments considering diminishing their audit function, provide support and resources by:
   - Developing protocols on how ALGA provides support.
   - Assessing the situation and determining the best way to offer advice and support.
   - Creating and maintaining specific information on the value of an independent audit function.
   - Providing relevant and useful 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 communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

7. Develop and publish guidance documents to provide direction and recommended practices for local government audit functions on establishing an audit function, audit function independence, audit function performance measures, etc. Update or revise these guidance documents as needed.

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

9. Comply with all board policies documented in this operations manual and perform committee actions codified in the current, adopted ALGA strategic plan.
Updated at the May 1, 2020, board meeting.
CR-02
AWARDS PROGRAM COMMITTEE

OBJECTIVE

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 up to six years — or 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 president’s discretion. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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 and 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 judging results. Coordinate the preparation and dissemination of feedback to nonrecipients.
9. Preside over awards ceremonies held at the annual conference.

10. Evaluate the awards program each year to identify possible improvements for consideration by the ALGA 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 communications liaison to ensure coordinated, effective communication that aligns 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 and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the May 1, 2020, board meeting.
CR-03
BUDGET COMMITTEE

OBJECTIVE
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 the draft budget prepared by the treasurer.
   2. Modify the draft budget as needed.
   3. Annually review the fee schedule with the board, in connection with the budget review.
   4. Present the budget to the ALGA 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 and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Jan. 16-17, 2020, board meeting.
CR-04
CONFERENCE COMMITTEE

OBJECTIVES

To coordinate and organize the association’s annual conference and provide a challenging educational program of subjects related to local government auditing for the purpose of improving the competence and effectiveness of auditing professionals.

COMPOSITION AND TERMS

The Conference Committee shall have two co-chairs: a standing committee chair and the president-elect. The president shall appoint the committee chair. Committee members are recommended by the committee chair and approved by the president-elect.

Committee members will serve on the committee for two-year terms and can serve on the committee for up to 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 president’s discretion. Members’ terms shall be staggered to the extent possible to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. In addition, the committee should seek to include members local to the current and upcoming conference locations.

The committee chair, president-elect, or president may remove members for lack of participation in committee responsibilities.

Because of the importance of the conference to the association, the communications liaison and a representative from the Diversity, Equity, and Inclusion Committee and the Education Committee should take active roles in assisting with the conference.

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. Obtain input from ALGA membership on topics of interest for the annual conference.

2. Plan the conference sessions and content to ensure compliance with continuing professional education requirements.

3. Work with ALGA Member Services and the treasurer to prepare a conference budget, including registration fees for members and non-members, early registrants, and persons
attending the conference in person and virtually.

4. Work with ALGA Member Services to coordinate contracting for conference events, meals, lodging, equipment, and related activities.

5. Work with ALGA Member Services to arrange for conference speakers; obtain speakers’ biographical data and pertinent information on their topic; and confirm with speakers the meeting date, time, location, and their equipment needs or special arrangements.

6. Provide ALGA committees and the ALGA Board of Directors hosting, speaking, and networking opportunities between ALGA leaders and attendees at the conference.

7. Coordinate and direct the distribution of registration materials to ALGA members and other professional associations as appropriate.

8. Obtain a list of attendees and ensure proper fees are paid (e.g., member vs. nonmember, no fee as appropriate).

9. Support corporate associates according to ALGA’s Corporate Associates Program.

10. Arrange for prompt communication of appreciation to each speaker.

11. Evaluate conference and provide input to the committee and the board.

12. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

13. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

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

15. Comply with all board policies documented in this operations manual and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the May 6, 2023, board meeting.
Updated at the May 1, 2020, board meeting.
CONSTITUTION AND BYLAWS PROCEDURES COMMITTEE

OBJECTIVE

To periodically review the Constitution and Bylaws, assess whether they reflect actual practice and provide recommendations for changes as necessary to the Board of Directors.

To conduct a technical review and operational analysis of submitted proposals for changes to the Constitution and Bylaws per Article VIII of the Constitution and Bylaws in order to determine if proposed changes are technically feasible and in alignment with the jurisdiction non-profit code in which ALGA is incorporated and to provide recommendations to the Board of Directors.

COMPOSITION AND TERMS

The Board of Directors shall determine the number of persons to be assigned to the Committee. Committee members may include Board of Directors and full members. The Secretary will serve as the Committee chair.

The Board of Directors shall determine the length of terms to be served by the chair and committee members commensurate with the needs of the applicable workload.

RESPONSIBILITIES

1. Periodically or upon request of the Board of Directors, review the Constitution and Bylaws to determine they reflect actual practice and make recommendations for changes as necessary to the Board of Directors.

2. Facilitate submission and evaluation of proposals for changes to the Constitution and Bylaws by developing and implementing a Constitution and Bylaws proposal process and templates.

3. Validate authenticity of proposals received by the Board of Directors for changes to the Constitution and Bylaws per Article VIII of the Constitution and Bylaws.

4. Coordinate with the Board of Directors and originators of the proposals as needed to identify the scope of each technical review and analysis, determine a timeline, and other elements needed to complete the work adequately and timely.

5. Conduct a technical review and analysis of proposals received from the Board of Directors for changes to the Constitution and Bylaws per Article VIII of the Constitution and Bylaws.
6. Determine if proposed changes to the Association’s constitution, bylaws and procedures are technically feasible and in alignment with the jurisdiction non-profit code in which ALGA is incorporated.

7. Determine whether the proposal requires a Constitution and Bylaws amendment, a policy and procedural change to the Operations Manual, or both.

8. Coordinate with the proposal originators to facilitate clarifying language in the proposal, as needed.

9. Establish the Committee’s opinion of the technical feasibility of the proposal.

10. Recommend actions to be taken by the Board of Directors.

11. Submit the completed technical review and analysis to the Board of Directors.

12. Provide consultation as requested to assist in the completion of the remaining processing procedure provided in Article VIII of the Constitution and Bylaws.

13. Provide a written committee status report for each board meeting and an oral report at the annual meeting.

14. Maintain a file of correspondence to pass on to Committee successors.

15. Work with the ALGA Communication Liaison to ensure coordinated effective communication that is aligned with organizational goals.

16. Comply with all Board policies documented in this Operations Manual and perform Committee actions codified in the current, adopted ALGA Strategic Plan.

Updated at the May 6, 2023, board meeting.
Updated at the Jan. 16-17, 2020, board meeting.
CR-06
DIVERSITY, EQUITY, AND INCLUSION COMMITTEE

OBJECTIVES

To promote a diverse, equitable, and inclusive association.

COMPOSITION AND TERMS

The president shall appoint the Diversity, Equity, and Inclusion (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 up to six years — or 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 president's discretion. The members' terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise 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 the 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 associationwide nondiscrimination 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 to measure progress while protecting members’ privacy. Reassess this methodology 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 communications liaison to ensure coordinated, effective communication that aligns 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 and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Jan.16-17, 2020, board meeting.
CR-07
EDUCATION COMMITTEE

OBJECTIVES

To:

- Identify the education needs of the membership and the barriers to obtaining desired education.
- Maintain an education plan that provides members with the most cost-effective, quality education possible.
- Educate auditors on the need for results-oriented audits.
- Keep members updated on current events and issues in the audit community by working with other ALGA committees.

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 the committee for up to six years — or 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 president’s discretion. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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 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. Administer the ALGA mentoring program.
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 considered for future trainings by the Education Committee.

4. Develop an ALGA regional training plan to increase education opportunities to the members.
   The committee should consider timing, location, target audience, program model, and budget — which should at least breakeven.

5. Prepare education articles for the ALGA Local Government Auditing Quarterly, as needed, 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 education opportunities offered to the membership.

9. Develop and maintain an index of resources or a 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 graduateschool.edu for educational programs or auditnet.org, which provides a wealth of information in the form of audit programs.

10. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns 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 and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Jan. 16-17, 2020, board meeting.
EXECUTIVE COMMITTEE

OBJECTIVE

To monitor association operations and administer the association’s contracts and alliances.

COMPOSITION AND TERMS

The president shall serve as chair of the Executive Committee. The committee shall consist of the president, past president, and other members as annually appointed by the president.

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 vendors with whom the association shares common or complementary interests. Negotiate terms beneficial to ALGA members and present alliance agreements to the board for approval. Monitor activities under authorized terms of said agreements.

3. Identify products and services beneficial to ALGA members or member organizations. Negotiate discounted member rates for these products and services and present to the board for approval.

4. Conduct any other business or activity as deemed appropriate by the president or the board.

5. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

6. Maintain a file, in coordination with ALGA 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

OBJECTIVE

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 president shall appoint the Long-Term Conference Planning Committee chair. The committee members will be recommended by the committee chair and approved by the president.

The Long-Term Conference Planning Committee shall consist of seven members — including a past president (when available) and at least one member from each geographic area: the East, Central, and West regions. In addition, ALGA Member Services serves in an advisory (nonvoting) capacity on the committee.

Members can serve on the committee for up to three years. The members' terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the president may remove committee 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.

Conflict of Interest

If a committee member's locality is under consideration as the conference location, the member may participate in gathering factual data about that or other localities, as well as possible conference sites within the localities, for committee evaluation.

The member may not engage in evaluating conference locations, including judging minimum qualifications, scoring and ranking contenders, or determining a recommended location — unless the member's locality has previously been determined not to meet the minimum qualifications for hosting a conference.

If this determination is made by the rest of the committee, the member may participate in any other committee evaluation activities for that year without conflict.
RESPONSIBILITIES

1. Coordinate with ALGA Member Services to develop a list of localities and conference locations to be considered as potential conference sites.

2. Determine which potential conference locations meet minimum qualifications, evaluate sites based on existing committee evaluation criteria and guidance, and select a site to recommend to the board for approval.

3. Present to the board the evaluation process and methodology that was followed to identify the recommended site, and provide the results of the evaluation, including (when known) the estimated cost for contracting with the site venue.

4. Maintain and periodically review the evaluation criteria, guidance, and weighting used by the committee in determining its recommended site.

The board is responsible for approving changes to the committee’s evaluation criteria and weighting.

5. Present a three-year-horizon conference location recommendation to the board for approval that follows a regional conference rotation strategy, such as East, Central, West.

6. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

7. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

8. Maintain a file, in coordination with ALGA Member Services, of pertinent records and correspondence to pass on to committee successors.

9. Comply with all board policies documented in this operations manual and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the April 30-May, 1 2021, board meeting.
Updated at the Jan. 16-17, 2020, board meeting.
CR-10
MEMBERSHIP COMMITTEE

OBJECTIVES

To:

- Ensure current members remain in the association.
- Identify prospective members and encourage them to join.
- 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 the committee for up to six years — or 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 president’s discretion. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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 before access. A copy of the agreement will be retained by both the committee chair and ALGA 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 and provinces with few or no members in the association and identify audit agencies within those jurisdictions.

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.

5. Contact previous members to encourage renewals and determine reasons for nonrenewals.

6. Coordinate with ALGA Member Services to ensure new members receive a membership packet.

7. Conduct, analyze, and report the results of the “Benchmarking and Salary Survey” in even years.
   While developing this survey, the committee should request input from ALGA board members and committee chairs.

8. Conduct, analyze, and report the results of the “Member Satisfaction Survey” in odd years.
   While developing this survey, the committee should request input from ALGA board members and committee chairs.

9. Conduct, analyze, and report the results of the “Committee Programs and Activities Survey” annually.
   While developing 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 whether 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. Respond to requests for surveys from other ALGA committees as capacity allows and report results to the board and the requesting committee.

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

15. Comply with all board policies documented in this operations manual and perform committee actions codified in the current, adopted ALGA strategic plan.

16. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

17. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

18. Additional duties as assigned by the board.
CR-11
NOMINATING COMMITTEE

OBJECTIVE
To submit formal nominations for association board members to the membership, as provided for in the association bylaws.

COMPOSITION AND TERMS
The president-elect shall serve as Nominating Committee chair. The committee shall consist of five members:

- The president-elect.
- A past president (when available), appointed by the president.
- The diversity, equity, and inclusion officer (when available) — or if not available, DEI Committee Chair, a past diversity, equity, and inclusion officer appointed by the president.
- Two association members — and up to three or four, respectively, whenever a past president or the diversity, equity, and inclusion officer is not available — recommended by the president-elect for approval by the board.

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

RESPONSIBILITIES
1. Annually solicit nominations from the membership to identify candidates to serve on the ALGA Board of Directors.

2. Maintain contact with the membership and the board to identify active full members, who may be eligible to serve, and if necessary, actively solicit interest by asking members to volunteer.

3. Ensure all candidates complete a personal data form with information regarding the individual’s background, professional expertise, and activities in ALGA.

4. Work with ALGA Member Services to confirm that candidates meet the following minimum eligibility criteria to be considered for positions on the board:
   a. Be a full member of ALGA in good standing (i.e., dues are current) and have maintained membership in ALGA for at least three years.
b. Personally attest that they have not been convicted of a felony in the last 10 years.

c. Express a commitment to performing the responsibilities of the position.

d. Express a commitment to follow ALGA’s code of conduct.

e. Demonstrate a recent history of active participation in ALGA using the following framework:

   o Candidates must accumulate at least four activity points based on the following categories during the seven-year period before the date of being nominated for any position on the board.

   o Candidates must accumulate at least one point from term-based activity.

<table>
<thead>
<tr>
<th>Activity in ALGA (from seven years before nomination)</th>
<th>Participation Points</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Term-Based Activities</strong> (Must accumulate at least one point from a term-based activity)</td>
<td></td>
</tr>
<tr>
<td>One year as an ALGA board member</td>
<td>2</td>
</tr>
<tr>
<td>One year in ALGA committee leadership (e.g., committee chair, peer review coordinator, quarterly editor, subcommittee chairs)</td>
<td>2</td>
</tr>
<tr>
<td>One year as an ALGA committee member (but not in a leadership position)</td>
<td>1</td>
</tr>
<tr>
<td>One year as an appointed ALGA representative, as defined by the operations manual</td>
<td>1</td>
</tr>
<tr>
<td><strong>Project-Based Activities</strong></td>
<td></td>
</tr>
<tr>
<td>Knighton Award judge</td>
<td>1</td>
</tr>
<tr>
<td>Quarterly article author</td>
<td>1</td>
</tr>
<tr>
<td>Peer review team member</td>
<td>1</td>
</tr>
<tr>
<td>ALGA educational event presenter</td>
<td>1</td>
</tr>
<tr>
<td>Organize a regional training</td>
<td>1</td>
</tr>
</tbody>
</table>

f. The following minimum eligibility criteria apply to candidates for specific officer positions on the board:

   o **Strategic Planning Officer:**
     i. Knowledge of and/or experience with strategic planning.
     ii. Knowledge of and/or experience with performance measurement.

   o **Diversity, Equity, and Inclusion Officer:**
i. Experience incorporating DEI in the audit profession and/or organization.
ii. Experience with or knowledge of ALGA’s DEI Committee.
iii. Knowledge of and/or experience with DEI techniques that addresses underrepresented groups.
   o Secretary: Experience with the ALGA bylaws and operations manual.
   o Treasurer: General experience with budgets and financial statements.
   o President-Elect:
     i. Experience with the ALGA bylaws and operations manual.
     ii. Experience with ALGA’s strategic plan and DEI program.
     iii. Experience as an ALGA board member.
     iv. Attendance at an ALGA conference.

5. 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.

Provide a list of all candidates meeting minimum eligibility criteria for each position noted above to the board no later than 10 days before the winter board meeting. Following board approval, communicate the slate of eligible candidates, including the candidates’ statements, 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 communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

8. Maintain a file of pertinent records and correspondence concerning nominees to pass on to committee successors.

9. Comply with all board policies documented in this operations manual and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Oct 5-6, 2023, board meeting.
Updated at the Apr. 30, 2022, board meeting.
Updated at the Mar. 11, 2021, board meeting.
Updated at the Jan. 16-17, 2020, board meeting.
DIGITAL STRATEGY COMMITTEE

OBJECTIVES

To:

• Keep members updated on current events and emerging issues in the audit community and provide resources for local government auditors by developing and maintaining the ALGA website, social media accounts, and other online resources.

• Provide guidance on 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 Digital Strategy Committee chair. The committee members will be recommended by the committee chair and approved by the president.

Members can serve on the committee for up to six years — or 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 president’s discretion. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year. These members contribute input and work on projects related to the website and other ALGA online communications.

Committee membership should represent the major governmental sectors, audit organization sizes and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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 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. Provide training to ALGA committees and the board on maintaining the website, and work with committees for improved outreach opportunities.

3. Periodically review the design and appeal of the ALGA website — including reviewing content for consistency.
4. Develop and maintain guidelines for submissions to the ALGA website and ALGA social media accounts.

5. Maintain the ALGA audit forum on the website and other forums for user communication, develop related guidelines, and assist users as needed.

6. Maintain and use social media to inform members of upcoming professional opportunities and to provide a forum for networking and development.

7. Provide instruction to members on aspects and benefits of using social media and other online resources at the annual conference or regional trainings.

8. Work with Member Services to update website for ALGA’s Corporate Associates Program.

9. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

10. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

11. Maintain a file of pertinent records and correspondence — which align with ALGA’s records retention policy (BP-17) — to pass on to committee successors.

12. Comply with all board policies documented in this operations manual and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Oct. 7-8, 2021, board meeting.
Updated at the May 1, 2020, board meeting.
OBJECTIVES

To provide ALGA members with an affordable and quality program satisfying peer review requirements contained in:

- “Government Auditing Standards” (i.e., the Yellow Book), issued by the U.S. comptroller general.
- “International Standards for the Professional Practice of Internal Auditing” (i.e., the Red Book), adopted by The Institute of Internal Auditors (IIA).

COMPOSITION AND TERMS

The president shall appoint the Peer Review Committee chair and vice chair. The committee consists of at least 13 members:

- One committee chair, serving a two-year term and having prior experience as a review coordinator.
- Review coordinators, serving four-year terms and having prior experience as an at-large committee member.
- At-large committee members, serving two-year terms and having prior experience as a team leader.
- One past committee chair, serving a one-year term.

The above terms and preferred experiences 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. The committee chair or the president may remove members for lack of participation in committee responsibilities.

Efforts will be made to provide for committee representation from a variety of audit organization sizes and geographic regions while maintaining program continuity and stability.

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. 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 “Government Auditing Standards” and IIA standards that are new, confusing, or misunderstood.

5. Regularly communicate with members regarding current Peer Review Committee events and activities through the ALGA member newsletter.

6. Maintain updated, 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 online training.

8. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

9. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns 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 and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Jan. 16-17, 2020, board meeting.
PROFESSIONAL ISSUES COMMITTEE

OBJECTIVES

To monitor, evaluate, comment on, and make suggestions to the board regarding proposed changes to auditing standards by pertinent professional organizations and issues facing the auditing profession by:

- Identifying issues of interest to association members.
- Conducting or participating in research of identified issues.
- Communicating results to the committee, the ALGA Board of Directors, and association members.
- 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 the committee for up to six years — or 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 president’s discretion. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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. Monitor relevant professional organizations for publication of proposed standards changes or other professional guidance.

2. Review and comment on proposed changes to auditing standards and other professional standards. Submit comments in writing to the ALGA Board of Directors for feedback before distribution.
3. Obtain input from the ALGA Board of Directors and association members on professional issues of interest.

4. Identify and respond to potential issues of interest from other sources such as other professional auditing and accounting organizations, standards-setting bodies, etc.

5. Coordinate with the ALGA Governmental Accounting Standards Advisory Council (GASAC) representative as needed (See RR-02).

6. Assist ALGA members with professional issues and concerns as requested.

7. Conduct or participate in research and communicate results in writing to the ALGA Board of Directors for approval before distribution to association members.

8. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

9. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns 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 and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Jan. 16-17, 2020, board meeting.
OBJECTIVES

To:

- Keep members updated on current events and emerging issues in the audit community and provide resources for local government auditors through publishing the ALGA *Local Government Auditing Quarterly*.
- Provide guidance on quarterly content, policies, and procedures, and to enhance the design and appeal of the ALGA quarterly.
- Coordinate other ALGA publications as requested by the board.

COMPOSITION AND TERMS

The president shall appoint the Publications Committee chair. The committee members will be recommended by the committee chair and approved by the president.

Members can serve for up to six years — or 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 president’s discretion. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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 committee chair is responsible for coordinating decisions regarding the ALGA quarterly’s content, layout, policies, and procedures and for serving as a liaison to other committees and the board.

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 or the committee.
- Working with ALGA Member Services to compile and publish the quarterly.
Other members of the committee serve as at-large committee 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.

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 the ALGA Local Government Auditing Quarterly.

2. Be responsible, with assistance from ALGA Member Services, for compiling and publishing ALGA’s annual report for inclusion in annual conference materials. The Publications Committee will also post the annual report to the website.

3. Work with other committees to ensure the ALGA quarterly serves 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. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

7. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns with organizational goals.

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

9. Comply with all board policies documented in this operations manual and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the Jan. 16-17, 2020, board meeting.
OBJECTIVE

To support, facilitate, and extend the work of the strategic plan officer in fulfilling the SPO's duties and responsibilities as defined in OR-08.

COMPOSITION AND TERMS

The strategic plan officer is the chair of the Strategy Committee, setting the agenda for the committee and organizing its work. The SPO is also the board liaison to the Strategy Committee. The SPO has latitude to structure the committee as needed to fulfill its responsibilities. Such structures can include, but are not limited to, designating a vice chair and designating subcommittees.

Appointment of a vice chair is the responsibility of the SPO with advice from the president. Being appointed vice chair does not designate that person as the next SPO.

The committee members are recommended by the committee chair and approved by the president. Committee members should have general experience implementing a strategic plan, experience with ALGA’s strategic plan, or a strong desire to learn more about ALGA’s strategic plan. The committee should have a sufficient number of members to fully address its responsibilities.

Members can serve on the committee for up to six years — or three two-year terms. The members’ terms shall be staggered, to the extent possible, to ensure both new and experienced members serve on the committee each year.

Committee membership should represent the major governmental sectors, audit organization sizes, and geographic regions that comprise ALGA membership as a whole. The committee chair or the 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


2. Liaise with committee chairs regarding strategic plan activities.

3. Work with committee chairs to develop policy recommendations regarding periodic updates to the strategic plan (e.g., revising or adding goals, objectives, strategies, and
activities).

4. Work with committee chairs and ALGA Member Services to develop and compile data to track performance toward meeting strategic plan goals.

5. Conduct periodic research on issues related to improving organizational strategy and performance.

6. Serve as the core of a strategic plan update working group during the periodic strategic plan update process.

7. Develop at least annually for board consideration a dashboard of all metrics that shows progress toward meeting strategic plan goals and assesses overall organizational effectiveness.

8. Provide written committee status reports for each board meeting and an oral report at the annual meeting.

9. Work with the ALGA communications liaison to ensure coordinated, effective communication that aligns 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 and perform committee actions codified in the current, adopted ALGA strategic plan.

Updated at the April 30, 2022, board meeting.
OTHER ALGA REPRESENTATIVES’ RESPONSIBILITIES AND PROCEDURES
RESPONSIBILITIES

The board delegates to the communications liaison the primary responsibility for communication to ALGA members and to parties external to ALGA. Consequently, the communications liaison develops and implements an organizationwide strategy. This ensures ALGA communications are well coordinated, effectively managed, and support the interests, initiatives, and priorities of ALGA.

APPOINTMENT AND TERM

The president shall appoint the communications liaison. The liaison has a two-year, renewable term, up to a maximum of two terms.

The president may also appoint a deputy communications liaison based on the communications liaison’s recommendation. The deputy communications liaison would become the next communications liaison after the current liaison’s terms expire.

QUALIFICATIONS

The communications liaison (and their deputy) may be a full or associate member. The following areas are recommended knowledge, skills, or abilities for success as the communications liaison and deputy communication liaison:

- Having been a former board member or ALGA committee chair.
- Ability to collaborate with ALGA committees, the board, and ALGA Member Services.
- Ability to create, write, and proofread communication materials with the aim of creating a clear and consistent voice for the organization.
- Ability to prioritize multiple and varied communications strategies for the organization.

RESPONSIBILITIES

1. Work with each ALGA committee, the ALGA Board of Directors, and ALGA Member Services to identify, review, coordinate, and prioritize communication to ALGA membership and external parties. This includes but is not limited to communications through:
   a. ALGA member newsletters.
   b. Email blasts to the membership, including the “CPE Connection.”
   c. ALGA’s LinkedIn page.
d. ALGA’s Twitter account.
e. The homepage of the ALGA website.

2. Work with ALGA committees, the ALGA Board of Directors, and ALGA Member Services to:

a. Review and coordinate communications to external parties — such as membership materials, corporate associates materials, recommended practices, and other significant documents.

b. Proofread ALGA’s organizational documents — such as the strategic plan, bylaws, and operations manual — to ensure correct grammar, punctuation, and word use as well as consistency with ALGA’s style guide.

3. Work with the Digital Strategy Committee to identify and implement appropriate communications vehicles, establish related policies, and identify suggested edits to website pages.

   The liaison(s) and the Digital Strategy Committee will work together to identify particular messaging for the ALGA LinkedIn page and the Twitter account, as appropriate.

4. Review ALGA committees’ annual communications plans for alignment with the current ALGA strategic plan.

5. Administer the review process for board-level organizational statements.

6. Bring recommendations forward for any policy changes to the “ALGA Communications Guidelines” (BP-02).

7. Provide a written status report for each board meeting and an oral report at the annual meeting.

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

9. Develop, administer, and update a style guide to ensure consistency and professionalism across ALGA communications handled by the communications liaison and to facilitate efficient reviews of proposed content.

10. Comply with all board policies documented in this operations manual.

Updated at the Feb. 3, 2022, board meeting.
RESPONSIBILITY

The board delegates to the GASAC representative the primary responsibility to represent ALGA and local government auditing interests on the Governmental Accounting Standards Advisory Council.

APPOINTMENT AND TERM

The president shall create a subcommittee of board members and ALGA members to recommend candidates for ALGA’s GASAC representative and bring to the board for approval.

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’s 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 that are held three times per year in differing locations. Travel shall be reimbursed in accordance with the travel policy for ALGA-related business (See BP-12).

QUALIFICATIONS

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:

- Having been active in leadership positions (e.g., committees, the board).
- Maintaining professional certifications (e.g., CPA, CIA, CGFM, CGAP, CISA).
- Holding or having held a leadership position in a local government audit organization, (e.g., audit executive, deputy auditor, assistant auditor).

RESPONSIBILITIES

1. Represent the local government auditing perspective at GASAC meetings and as requested by the GASAC.
2. Work closely with the ALGA Board of Directors to communicate GASB news and the status of proposed standards learned at GASAC meetings.

3. Review GASAC drafts and documentation to provide ALGA’s input at 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 and representatives as deemed appropriate (e.g., Advocacy, communications).

5. Solicit input from the board and the PIC to provide ALGA’s input at GASAC meetings.

6. Attend and participate in the three annual GASAC meetings as ALGA’s 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 Local Government Auditing Quarterly or member newsletter to update ALGA members on GASB standards and activities.

9. Provide written status reports for each board meeting and an oral report at the annual 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
ADVERTISEMENTS

In some circumstances, ALGA may accept paid advertisements considered 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 chairs, the board, and the communications liaison in determining whether to approve the request — and if so, a fair price and the appropriate venue for the advertisement (e.g., the Local Government Auditing Quarterly, website, member newsletter, email blast).

JOB POSTINGS

ALGA accepts job postings for publication on the ALGA website (www.algaonline.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 noncommercial source and is considered of interest to ALGA members. The Digital Strategy 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 ALGA membership. Distribution will generally be through an email blast to ALGA membership or through the monthly 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 email blasts.

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 determine 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, 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 the ALGA Board of Directors and the committees of the Association of Local Government Auditors to ensure communications are consistent, well coordinated, and effectively managed and that they align with the priorities, interests, and initiatives of ALGA.

OBJECTIVES

ALGA is committed to the following key objectives included in its strategic plan:

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

Communication 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 communication.

ALGA’s overall communications goal is to effectively communicate relevant information to members, prospective members, standards-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 direction for communications.
- Stay informed about the annual ALGA communications plans and operationalize the plans within the role of the board.

Committee Chairs

With the support of the communications liaison(s):

- Develop a communications plan that identifies priorities, requirements, and key messages.
Communications Liaison

- In consultation with the board, develop ALGA’s overall direction for communications.
- Lead, coordinate, and manage ALGA’s communications efforts 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 developing tailored, effective communication plans that are consistent with ALGA’s strategic plan.
- Provide strategic communications advice to the board.

Deputy Communications Liaison (as applicable)

- Support the communications liaison in fulfilling their responsibilities.
- Complete communications projects as assigned by the communications liaison.
- Succeed as communications liaison after the current liaison’s terms expire.

ALGA SPOKESPERSONS

The president is the approved ALGA spokesperson and can delegate, as needed. Other appropriate spokespersons may include the president-elect, other board members, and committee chairs, as determined by the president.

For the purposes of responding to media inquiries, any board or committee member contacted by the media should refer the media representative to the president. If the president is unavailable and the response is time sensitive, the president-elect should respond to the inquiry.

KEY MESSAGES ABOUT ALGA

The messages included in the board-adopted strategic plan and the “ALGA Guiding Principles” (BP-03) 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 complement these organizational key messages.

Updated at the Feb. 3, 2022, board meeting.
This policy is designed to provide a consistent framework for decision-making across the organization.

ALGA’s mission is to empower our local government auditing community through excellence in advocacy, education, and collaboration to protect and enhance the public good, while embracing diversity, equity, and inclusion. Through ALGA’s strategic plan, the association has adopted strategic objectives to:

- Champion local government auditing.
- Lead local government auditing professionalism.
- Building powerful relationships.
- Drive diversity, equity, and inclusion.

In addition, the ALGA board has endorsed the following principles to guide the organization’s work:

- We believe 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 organizationwide 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, in our own audit organizations, and through our organizations’ audit reports.

- We support auditors’ professional judgment, based on reasonable care and professional skepticism.

- We believe 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 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 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 interests 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 association.

POLICY

Whenever a director, officer, committee member, or staff member has a financial or personal interest in any matter coming before the ALGA Board of Directors, the affected person shall 1) fully disclose the nature of the interest and 2) withdraw from discussing, lobbying on, 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 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.
KNIGHTON AWARDS PROGRAM

PURPOSE

Knighton Awards are awarded to the audit organizations submitting the best performance audit reports. The audits must be performed in accordance with appropriate standards — usually:

- “Government Auditing Standards” (i.e., the Yellow Book), issued by the U.S. comptroller general.
- “International Standards for the Professional Practice of Internal Auditing” (i.e., the Red Book), adopted by The Institute of Internal Auditors (IIA).

SUBMISSION PROCEDURES

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:

- Submitting offices must be full members of ALGA.
- An audit report is eligible only if it was released during the awards 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 audit 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 a Knighton Award must state that the work was conducted in accordance with appropriate standards or are 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.

CRITERIA

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

- The audit scope has the potential for significant impact and is responsive to the needs and concerns of decision-makers and 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 results are communicated in a clear, concise way.

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

**BENEFITS**

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

- An award plaque.
- A press release.
- A letter signed by the ALGA president to the appropriate officials as determined by the award recipients.
- One complementary registration for the ALGA annual conference, including travel and accommodation according to the requirements and limits in the “ALGA Travel Reimbursement Policy” (BP-12) — provided the audit organization’s representative presents the winning audit report at the conference. Local award recipients may be granted one additional complementary conference registration in lieu of travel and accommodation expenses.

Updated at the May 1, 2020, board meeting.
BP-06
LIFETIME ACHIEVEMENT AWARDS PROGRAM

PURPOSE

The Lifetime Achievement Award recognizes and honors auditors who have made significant and specific contributions to local government auditing through their extraordinary service to ALGA.

NOMINATION PROCEDURE

Nominations for a Lifetime Achievement Award are accepted on an ongoing basis. However, a cutoff date for each year’s awards will be established by the Awards Program Committee (APC). Nominations received after the cutoff date will be considered in the subsequent year. Nominations may be received from any active ALGA members. Nomination forms and the deadline for nominations will be advertised to all members (e.g., ALGA newsletter, ALGA website, ALGA social media). Nominations must be submitted as required in the annual Awards Program Announcement.

Nominations must include the following:
1. A Lifetime Achievement Award Nomination Form,
2. A letter from the nominator providing a brief explanation of why the nominee should be considered for the award, and
3. Two letters of support from other ALGA members.

Note: Of the three letters provided, only one should be from someone at the nominee’s current agency.

METHOD OF SELECTION

Each year, the APC will accept nominations for the Lifetime Achievement Award. Nominations will be reviewed by the APC to determine whether nominees meet the established criteria. A report on the nominees, which details the potential award recipients, will be brought to the Board for review. Award recipients shall be determined by a majority vote of the board. The selection will be announced to all members and appropriate honors bestowed at the annual conference.

CRITERIA

The Board of Directors has approved four criteria for evaluating nominees which should not be waived. The criteria are:
1. Maintained an active membership in ALGA for a minimum of 10 years.
2. Served ALGA as an officer, board member, committee chair, or peer review coordinator.

3. Contributed to ALGA in ways that were significant and specific, and introduced, improved, or sustained ALGA’s initiatives, programs, or mission.

4. Separated or nearing separation from the local government auditing profession.

HONORS

Lifetime Achievement Award recipients will receive¹:

1. A plaque suitably inscribed and recognition at the annual conference.

2. Complementary one-time registration to attend the conference at which the award is presented.

3. One-time travel and accommodation per the requirements and limits in the “ALGA Travel Reimbursement Policy” (BP-12) to attend the ALGA annual conference at which the award is presented.

4. Recognition in ALGA publications for all members to see (e.g., ALGA newsletter, ALGA website, and social media).

5. Complementary lifetime individual membership to ALGA, upon separation from local government auditing.

¹ These honors apply to Lifetime Service Award recipients starting with the 2022 award season. Award recipients prior to this policy update will retain any honors applicable at the time of their award recognition.
MEMBERSHIP TYPES, DUES STRUCTURE, AND MEMBERSHIP BENEFITS

MEMBERSHIP TYPE

Full Membership
Requirements for full membership are defined in the ALGA bylaws. Membership benefits available to full members are identified in the tables below.

Associate Membership
Individuals ineligible for full membership may be eligible for associate membership. Associate members may include employees of non-local government organizations — such as government entities at other levels, CPA firms, and other interested individuals such as students or allied professionals. Associate members are nonvoting members subject to reduced fees and benefits compared to full members as identified in the table below.

Lifetime Membership
Lifetime Achievement Award recipients who qualify as full members according to the ALGA bylaws are entitled to the benefits of full membership upon paying applicable annual membership fees.

Lifetime Achievement Award recipients who are not eligible for full membership are considered to be one-person, associate members.

ASSESSMENT OF DUES

ALGA assesses membership dues based on the membership type and size of the audit organization in which the member is employed.

Dues for full membership are assessed to the member’s organization.

Dues for associate members may be assessed to either the member’s organization or to the individual associate member. Fees for associate membership shall be half the full member rate in each organization size category.

Lifetime Achievement Award recipients who are considered associate members will have their annual membership fees waived.
**DUES STRUCTURE**

For Full Members

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<thead>
<tr>
<th>Number of Auditors</th>
<th>1-2</th>
<th>3-5</th>
<th>6-10</th>
<th>11-15</th>
<th>16-25</th>
<th>26 or more</th>
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<tr>
<td>Cost (U.S.)</td>
<td>$220</td>
<td>$315</td>
<td>$585</td>
<td>$835</td>
<td>$1,120</td>
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**MEMBERSHIP BENEFITS**

<table>
<thead>
<tr>
<th>Membership Benefit</th>
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<tr>
<td>Training Discounts</td>
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<tr>
<td>Peer Review Services</td>
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<tr>
<td>Participation in Awards</td>
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<tr>
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For Associate Members

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<th>Number of Individuals</th>
<th>1-2</th>
<th>3-5</th>
<th>6-10</th>
<th>11-15</th>
<th>16-25</th>
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<td>$290</td>
<td>$415</td>
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Updated at the Jan. 26, 2023, board meeting.
Updated at the Feb. 3, 2022, board meeting.
QUALIFICATION GUIDELINES FOR
APPOINTING COMMITTEE CHAIRS AND MEMBERS

Membership on all committees is open to all members of the association – except for the following committees which have special circumstances that warrant limitations on the committees’ composition:

- The Budget Committee.
- The Executive Committee.
- The Nominating Committee.
- The Peer Review Committee.

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 performing the responsibilities of the committee.

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 chair 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 ALGA Board of Directors, when appointing committee chairs or approving vice chair candidates:

- Career Qualifications:
  - Degrees.
  - Certifications.
  - Experience, including the years and types of audit work performed.
  - Participation, professional contributions, and leadership — particularly for committee chairs and vice chairs — including activities such as holding office, being involved in committees and conferences, publishing articles, making presentations, etc., with:
    - ALGA.
    - Related professional organizations (e.g., IIA, AICPA, GFOA).

- Recommendations from:
• ALGA officers and board members.
• ALGA members.
• Supervisors and 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:
  • Type of audit organization.
  • Region and organization size.
  • Age.
  • Experience.
  • Race and ethnicity.
  • Gender identity.
  • Sexual orientation.
  • Disability status.

Updated at the Jan. 31-Feb. 1, 2019, board meeting.
ALGA OFFICER AND BOARD PERSONAL DATA FORM

Officer and board positions are open to full members in good standing. Before 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.²

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 10 years.

YES _______      NO _______

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

YES _______      NO _______

Career Qualifications

Degrees: ___________________________________________________________________

Certifications: ___________________________________________________________________

Experience (years and types of audit work performed): _____________________________________________________________________________

___________________________________________________________________________

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² According to board policy, adopted at the Oct. 20-21, 2000, board meeting.
Participation, Professional Contributions, and Leadership:

This includes activities such as holding office, being involved in committees and conferences, publishing articles, making conference presentations and participating in discussions, preparing *Local Government Auditing Quarterly* abstracts and articles, participating in the peer review program, etc.

*Participation in ALGA:______________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

*Participation in related professional organizations (e.g., IIA, AICPA, GFOA): ________________

___________________________________________________________________________

___________________________________________________________________________

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

___________________________________________________________________________

___________________________________________________________________________

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___________________________________________________________________________

___________________________________________________________________________

_____________________________     _____________________________
Signature             Date

_____________________________     _____________________________
Name - Printed            Employer
FINANCIAL COMMITMENTS POLICY

POLICY STATEMENT

It shall be the policy of the association to identify and approve the authority for financial obligations in contractual agreements in concert with Board actions, and to categorize those obligations in planning for future budgets.

ROLES AND RESPONSIBILITIES

The President and Treasurer have general authority and responsibility to review and approve contracts or other expenditures on behalf of ALGA consistent with their specific roles and fiduciary duties; nothing in this policy shall be interpreted to limit the President or Treasurer in approving expenditures consistent with those responsibilities.

The President may delegate their expenditure authority to the President-Elect on a limited basis for the express purpose of procurement related to the annual conference, or for special projects. The President and Treasurer may delegate their expenditure authority to Member Services staff or individual Committee Chairs, relative to the categories of expenditure included in the annual budget.

Any delegation of authority shall be documented via email or written instrument describing the specific purposes of the authority, the procurement or category of approval, and the total amount of the authority.

ANNUAL BUDGET APPROVAL AND AUTHORITY

The Board shall review and approve the annual budget as presented by the Treasurer. The President and Treasurer shall have the authority to enter into financial obligations and contractual commitments consistent with the categories of expenditure identified in the annual budget, and this authority shall be considered as authorized by Board approval of the annual budget. Categories of expenditure within the annual budget may exceed the amount estimated; the President and Treasurer may authorize financial obligations and expenditures in excess of these amounts, consistent with the purposes of the category of expenditure and the annual budget in total. The President and Treasurer, in consultation with the Budget Committee, shall use reasonable prudence in determining when potential financial obligations exceed the purposes and categories of expenditure authorized by the Board’s approval of the annual budget, and seek Board review and approval for such obligations when needed.
FUTURE FINANCIAL OBLIGATIONS

The authority for association financial obligations over $10,000 not included within the current annual budget shall be expressly reviewed and approved by Board action. The approval motion should identify the specific cost of the obligation, or the estimated minimum cost of the obligation and a “do not exceed” authority for the obligation. The amount identified in the motion may include a contingency or other amount relative to the total expenditure authority. The motion may also itemize such contingency or other components of the total amount authorized but is not required to do so.

ANNUAL CONFERENCE CONTRACTUAL OBLIGATIONS

When selecting and approving the physical location for the annual conference the Board shall identify and approve a “not to exceed” amount sufficient to meet the anticipated contractual minimum required for the conference location.

As part of the annual budget review and approval process, the Board shall identify and approve a “not to exceed” amount sufficient to meet the anticipated costs for the annual conference.

Approved at the May 6, 2023, board meeting.
RESERVES AND INVESTMENT POLICY

POLICY STATEMENT

It shall be the policy of the association to maintain and invest in 1) the Operating Reserves Fund, 2) the Unrestricted Net Assets Fund, and 3) the 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 the 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 determining the disposition of any excess funds accumulated.

Unrestricted Net Assets Fund (i.e., the default reserves 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 not be included as part of the Unrestricted Net Assets Fund. Unrestricted net assets funds shall be expended before any expenditures from the operating reserves.

Operating Reserves Fund
The association shall annually designate an amount equivalent to three 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 (including management fees and Peer Review Committee-related expenses). The projected annual conference revenue and expenses shall also be excluded from the calculation of the annual Operating Reserves Fund.

Conference Reserves Fund
The Conference Reserves Fund shall be funded initially by a one-time transfer of $15,000 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 these reserves.
EXPENDITURES

Unrestricted Net Assets Fund
In the event the annual operating budget exceeds the annual operating revenues, the treasurer and the president shall consult with the board to cover the shortfall from the Unrestricted Net Assets Fund. In the event the Conference Reserves Fund cannot cover an annual conference expenditure shortfall, the treasurer and the president shall consult with the board to agree on an amount to be transferred from the Unrestricted Net Assets Fund to cover the shortfall.

Operating Reserves Fund
In the event the association must expend funds from the Operating Reserves Fund, the treasurer and the 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 the shortfall amount.

Conference Reserves Fund
In the event an annual conference’s expenses exceed 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 Reserves Fund if necessary, upon agreement by the treasurer and the president and in consultation with the board.

Unless otherwise determined by the treasurer and the 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 1) the Operating Reserves Fund, 2) the 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 accounts (e.g., checking, savings, money market, certificates of deposit) and U.S. government obligations (e.g., treasury bills [T-bills], savings bonds, 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 being notified of the pending maturity of an investment instrument, the treasurer and the president shall evaluate currently available instruments, available yields, and terms in accordance with projected cash requirements of the association and recommend an investment decision for the maturing funds. ALGA Member Services may execute investment transactions only with the approval of the treasurer or the president.
BP-11

SPEAKER EXPENSE POLICY

The following is the speaker expense policy for ALGA members who are conference speakers at the annual conference and not compensated in any other way:

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

- Registration discounts for concurrent sessions are approved by Conference Committee and within the board approved conference budget.
- 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 Conference Committee Chair.

The following is the speaker expense policy for nonmember conference speakers:

Travel expenses shall generally follow the requirements and limits in the “ALGA Travel Reimbursement Policy” (BP-12). Deviations from the requirements of this policy may be made at the discretion of the Conference Committee Chair, who shall document the approval.

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

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

Speakers will be provided any conference meals on the day they are scheduled to make a presentation. Any additional meals and incidentals must be negotiated with the conference chair in advance, at the current U.S. federal government-established per diem rate (See BP-12).

REGIONAL TRAINING SPEAKER EXPENSE

ALGA members: In lieu of a speaker fee or stipend, ALGA members receive free or discounted registration when presenting at a regional training event, as follows:

- 50 minute presentation (1 CPE) - 50% discount on the day that the speaker is attending.
- 100 minute presentation (2 CPE) - 1 day free registration on the day that the speaker is attending.
- 200 minute presentation or longer (4+ CPE) - 2 days free registration.
Multiple speakers must share any discounts.

Speakers traveling a distance greater than 70 miles and presenting for at least 200 minutes (4 CPE) will be reimbursed for travel expenses following the requirements and limits in the “ALGA Travel Reimbursement Policy” (BP-12). Lodging is limited to the number of nights necessary for the speaker to present at the regional training (this excludes additional nights to take advantage of the full regional training program).

Speakers traveling a distance of 200 miles or greater and presenting for 100 minutes (2CPE) or more may receive up to two days free registration.

**Non-ALGA member speakers:**

Speaker discounts and travel reimbursement will mirror those offered to ALGA members. ALGA may pay professional speakers, but these should be negotiated at a rate that reflects ALGA’s not-for-profit status and the value the speaker is bringing to the training event.

Exceptions to the policy may be requested by submitting a request to the Education Committee Chair with approval of ALGA Treasurer.

Updated at the Sept. 12-13, 2019, board meeting.

Updated at the Jan. 25-26, 2024, board meeting.
This policy applies to travel for ALGA-related business and travel referenced in other ALGA board policies — except participation in an ALGA peer review (See BP-13).

Reimbursement for travel costs for other ALGA-related events shall be determined by the specific terms of any contract or agreement with the relevant committee chair (e.g., travel for presentation at regional trainings).

As a goal, ALGA seeks to encourage participation in ALGA leadership by reimbursing members for travel expenses at the lowest-total reasonable cost. ALGA reimburses members for travel for ALGA-related business: board meetings, committee meetings, or other meetings in which the member participates as an official representative of ALGA (e.g., task forces, initiatives, professional conferences). ALGA also reimburses award-related travel to the ALGA annual conference.

Questions regarding reimbursement should be directed to the ALGA treasurer before travel. ALGA is under no obligation to reimburse travel expenses inconsistent with this policy. Travel reimbursements will only be mailed to either the member’s work or home address.

REIMBURSEMENTS AND LIMITS

ALGA will reimburse members for the following travel expenses:

1. Round-trip transportation between the traveler’s home city and destination city at the lesser of the lowest-available round-trip airfare or actual vehicle mileage paid at the current U.S. federal government-established rate.
   a. “Lowest-available round-trip airfare” means the lowest-cost reserved seat, commercial airline coach fare available at the 14-day advanced rate for travel within the anticipated period (e.g., the day immediately before, after, or of the event). Travel plans are not expected to include overnight layovers or layovers exceeding two hours.
   b. “Reserved seat” means a predesignated seat assignment. Costs for a reserved seat fare may be based on the fare class or an additional seating fee. Calculation of the “lowest-cost reserved seat” means the total reserved seat cost. Airfare class must be coach; first class, business class, or similar fare classes are not included.
   c. Airfare reimbursement may include baggage fees for one bag.
   d. Round-trip transportation reimbursement may include a combination of airfare and car rental where the total cost of the airfare, car rental, and incidental costs (e.g.,
parking) is less than the cost of airfare and ground transportation in the destination city.

e. Economy parking at the event location may be reimbursed when round-trip transportation includes a vehicle.

2. Ground transportation in both the traveler’s home city and the destination city.
   a. “Ground transportation” means the cost of taxi, rideshare, shuttle, or public transportation between the traveler’s home or office, airport, and the event destination, as necessary.
   b. “Ground transportation” does not include car rental (except where consistent with “round-trip transportation” above).
   c. Actual personal vehicle mileage and airport economy parking may be reimbursed in lieu of ground transportation in the traveler’s home city.

3. Lodging at the destination city for the minimum number of nights necessary to attend the event.
   a. “Lodging” means the cost for a standard hotel room at the event location.
   b. Lodging for board and committee meetings will generally be for up to two nights. A third night’s lodging may be reimbursed if it results in a reduction in transportation costs at least equal to the cost of the additional night’s lodging, including meals and incidental expenses, or is necessary for the traveler to arrive for the scheduled event on time (due to limited airline schedule availability).
   c. Lodging for award-related travel for the ALGA annual conference will generally be for up to three nights. An additional night’s lodging may be reimbursed if it results in a reduction in transportation costs at least equal to the cost of the additional night’s lodging.

ALGA will also reimburse members for the following ALGA-related business travel expenses:

1. Meals and incidentals while traveling at the current U.S. federal government-established per diem rate for the destination city.
   a. Meals and incidentals are reimbursed for the first and last day of travel at 75% of the standard meals and incidentals rate.
   b. Meals may be provided or paid for by ALGA. Members may not seek per diem reimbursement for those meals.
   c. Award-related travel does not include per diem reimbursement.

2. Other expenses, as approved in advance by the ALGA board. The ALGA treasurer shall have discretion to determine exceptions to this policy.
The total individual reimbursement for award-related travel to the ALGA annual conference may not exceed $1,500. If, in the President’s discretion, allowing an award recipient to exceed the $1,500 limit is in the best interest of ALGA, the President shall communicate the exception to the treasurer and include the anticipated additional cost of the travel expense in the budget. No award-related travel reimbursement will be issued for greater than $1,500 without documented prior approval.

Consistent with the goal of reimbursing member travel at the lowest-total reasonable cost, the treasurer shall have discretion to allow for deviations from this policy in unique circumstances as they arise. But they shall attempt to apply the principles of the policy consistency and fairly and shall refer significant deviations from the policy for approval by the ALGA board. Any deviation from this policy shall be clearly documented. In all circumstances, members shall direct any questions regarding reimbursement for travel expenses to the treasurer before incurring travel costs.

**REIMBURSEMENT PROCESS**

Members are generally expected to seek reimbursement for travel expenses after the travel occurs. The treasurer may approve reimbursement for travel expenses before travel; such approval must be clearly documented.

A standard expense form documenting the travel expenses must be prepared and submitted for reimbursement. Receipts are required for all expenses except meals and incidentals, which are reimbursed at the current U.S. federal government-established per diem rate. The expense form and supporting documentation should be submitted to ALGA Member Services and the treasurer, preferably via email with supporting attachments.

Unless otherwise approved by the treasurer, requests for reimbursement should be submitted within 30 days of completing travel.

**INCREMENTAL TRAVEL AND BUDGETING POLICY**

ALGA will reimburse members for incremental travel expenses when asked to attend board or committee meetings in conjunction with the ALGA annual conference if the meetings are held before or after the annual conference, such that attendance necessitates travel expenses greater than to attend the conference.

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

Every attempt will be made to budget for travel costs for all ALGA-related business meetings when the annual budget is prepared. For unbudgeted, unanticipated events, the individual or relevant committee chair shall inform the president and the treasurer of the event and submit a request for approval identifying:
1. The participating ALGA member(s).
2. The nature of their participation in the event.
3. Any anticipated travel reimbursement before making any travel arrangements.

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

Updated at the Sept. 12-13, 2019, board meeting.

Updated at the Jan. 25-26, 2024, board meeting.
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 for each destination (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 or rideshare fares incurred by team members for other purposes (e.g., dining) should be limited to necessary charges (i.e., to safety access suitable dining arrangements). 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 (required) will be reimbursed. The maximum reimbursable tip for taxi or rideshare shall be 25% of the fare.

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, parking of a rental car (when deemed necessary in accordance with #3), or parking at the worksite for commuting team members.


   For peer reviews in Canada, meals and incidentals for overnight travelers and commuters will be reimbursed at GSA’s rate for New York City. For peer reviews in Alaska or Hawaii, meals and incidentals for overnight travelers and commuters will be reimbursed at the Department of Defense’s (OCONUS) per diem rate for local meals and incidentals. (https://www.defensetravel.dod.mil/site/perdiem.cfm)

7. Other expenses, as approved by the peer review coordinator or the 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 completing work early must be approved by the agency under review and the peer review coordinator.

Any travel costs incurred for extended stays not deemed necessary for completing 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 consulting with peer review team members or directly by the review team members. Flight arrangements booked by ALGA Member Services will be paid 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. Team members booking their own flight arrangements must obtain approval from the peer review coordinator or ALGA Member Services prior to booking flights in excess of $600 (roundtrip).

LODGING

Lodging will be arranged by ALGA Member Services with assistance from the agency under review. Any additional nights booked outside the 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. The preferred method is to have ALGA Member Services book hotels. Team members may make their own hotel reservations upon receiving confirmation from ALGA Member Services that the proposed arrangements align with recommendations or agreement of the agency under review.
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 TIME FRAMES

Peer review team members must submit standard expense report forms documenting their travel expenses to ALGA Member Services within ten (10) business days after the site visit, including receipts for all expenses not covered by the M&IE 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.

Peer review coordinators are responsible for approving expenses. The Peer Review Committee Chair shall have discretion to allow for deviation from this policy in unique circumstances as they arise but shall attempt to apply the principles of the policy consistently and fairly and shall refer significant deviations from the policy for approval by the ALGA Board.

Updated at the September 29-30, 2022, board meeting.

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 association.
- To specify that the organization will protect the individual from retaliation.
- To identify parties to whom such information can be reported.

POLICY

The Association of Local Government Auditors is committed to lawful and ethical behavior in all 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 basis for the complaints, reports, or inquiries.

Each complaint, report, or inquiry under this policy should be directed to the association’s executive director or the 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.
PHILOSOPHY STATEMENT

ALGA recognizes that our members are the owners of their personal information. We respect each member’s ability to control how their information is collected and used. Providing personal information is voluntary and at no time will ALGA require members to provide this information to participate in ALGA.

WHAT MEMBER INFORMATION ALGA COLLECTS

As part of normal operations, ALGA may collect various types of information about members including:

- General member data and contact information — such as professional information including audit organization or employer, title, email, address, and phone number.
- Demographic data — such as personal information including age, gender identification, race, ethnicity, and disability status.
- Media — such as pictures, videos, or audio recordings.
- Participation information — such as records of committee involvement, conference and webinar attendance, and other attendance information.
- Survey responses — such as feedback provided on ALGA’s services and member interests.
- Financial data — such as transactional information related to paying conference fees or buying ALGA merchandise.

WHY ALGA COLLECTS MEMBER INFORMATION

ALGA collects data in good faith to provide services that are delivered effectively, equitably, and efficiently for our members in accordance with ALGA’s strategic plan.

HOW ALGA USES THE MEMBER INFORMATION IT COLLECTS

ALGA uses member information internally to assess and identify areas for enhancing programs and services. Member information is not shared with individuals or entities outside ALGA and ALGA Member Services, with specific exceptions below:

- All members have access to general member data and contact information through the member directory on the ALGA website.
• ALGA committee members, board members, members designated by the board for particular bodies of work, and employees of ALGA Member Services may access member information to provide, improve, and report on ALGA programs and services.

• Member information and analysis of member data will be limited to activities approved by board members, using only the categories of member information necessary for the analysis. Data will be anonymized and aggregated to the extent possible. Activities shall be approved through board communication (e.g., an email between a committee chair and their board liaison). Individual ALGA members or others who have access to member information shall comply with these expectations and requirements.

• Board members and committee chairs are responsible for ensuring appropriate use of member information. Potential breaches or violations of this policy shall be reported to the ALGA board.

• Member information used for public reporting purposes (e.g., the ALGA annual report) is aggregated and anonymized unless the information is material to the report (e.g., Knighton Award recipients, individual photo captions). ALGA will inform or seek permission when individuals are personally identified in ALGA materials.

• ALGA retains information regarding payment for memberships and services but conducts credit card transactions via a third-party vendor. ALGA does not retain credit card information from individual members or member organizations.

• Event sponsors are provided general member data and contact information for event attendees.

HOW ALGA COLLECTS MEMBER INFORMATION

Member information is primarily collected through individual submissions and by employers on behalf of their employees. Unique types of member information may be collected through passive means (e.g., photos at ALGA events).

Member information will be updated in the normal course of ALGA work (e.g., members updating contact information during event registration).

HOW ALGA MANAGES THE MEMBER INFORMATION IT COLLECTS

Collective member information in digital formats is maintained by ALGA Member Services on password-protected servers. Individual committees and members of the ALGA board using member information will ensure information is securely stored with limited access.
WHAT ALGA DOES NOT DO WITH MEMBER INFORMATION

ALGA does not and will not sell or give member information to third parties for marketing purposes. As noted above, ALGA does share member data and contact information of event attendees with event sponsors.

All member information is used in accordance with ALGA’s nondiscrimination policy (BP-16).

HOW CAN MEMBERS ACCESS OR CORRECT THEIR MEMBER INFORMATION

To the extent possible, ALGA will allow individual members to manage their personal information. Individual member data and contact information retained by ALGA Member Services shall be available to view, correct, and update through the ALGA website.

Members can also contact ALGA Member Services directly to modify or decline to provide member data and contact information or other personally identifiable member information.

Approved at the April 30-May 1, 2021, board meeting.
It is the policy of ALGA to leverage its talent and diversity to foster an inclusive and equitable organization that is free from discrimination and harassment against individuals and groups of individuals on the basis of race, ethnicity, color, religion, gender identity, sexual orientation, national origin, citizenship status, marital or family status, disability status, veteran status, age, or any other protected status under federal, state, provincial, or local laws.

In addition, ALGA promotes diversity for those characteristics of our members and member organizations including size of organization, geographic region, type of jurisdiction, and experience. Other protected statuses that exist under federal, state, provincial, or local laws may also provide guidance to ALGA leadership in pursuing the organization’s goals of diversity, equity, and inclusion.

ALGA is committed to a policy eliminating discrimination in all its activities. These include but are not limited to: offering and conducting trainings, programs, and social events; recruiting new members, presenters, and vendors; and selecting board members, committee chairs, committee members, speakers, authors, and award recipients.

For people with disabilities, ALGA shall provide reasonable accommodations needed for effective participation in the organization.

ALGA defines “discrimination” as any act or failure to act the effect of which adversely affects or adversely differentiates against organizations, individuals, or groups of individuals on any basis listed above. The following actions or activities that constitute discrimination or harassment toward individuals or groups of individuals include but are not limited to: epithets; slurs; stereotyping; jokes; or threatening, intimidating, or hostile language or behavior.

Approved at the Sept. 20-21, 2018, board meeting.
BP-17
RECORDS RETENTION AND DESTRUCTION POLICY

PURPOSE

ALGA recognizes the importance of maintaining key records related to ALGA’s finances, governance, and operations. The purpose of this policy is to ensure ALGA retains key records for the minimum amount of time as defined by law and organizational need.

DEFINITIONS

“Records” include physical and electronic documents.

“Operational records” are records needed for current ALGA operations. These records are stored on the ALGA website.

“Historical records” are records no longer needed for current ALGA operations but retain value for legal or research purposes. These records are stored in Egnyte.

“Administrative records” are emails, drafts, and other records generated in the normal course of ALGA operations that are not considered operational or historical records.

POLICY

The board secretary is responsible for the overall administration of ALGA’s records retention policy.

Responsibility for maintaining operational records is noted in the table below. The board secretary is responsible for maintaining all historical records.

- Records custodians should review applicable records at least once per year and dispose of records appropriately.
- Operational records that have become historical records should be sent to the board secretary for storage in Egnyte.
- Records that have exceeded their total retention period should be destroyed.

The ALGA website should be used to store all operational records. This includes pages available to all members as well as access-restricted pages. The only exceptions are:

- Survey response data stored on the Survey Monkey website.
- Finance and accounting records stored by ALGA Member Services.
- Annual conference records stored on the conference platform.
- Social media records stored on social media platforms.
Administrative records may exist on systems (e.g., Outlook) maintained by individual ALGA members. Unless it is also an operational or historical record, there is no requirement to retain an administrative record.

Records covered by this policy must be maintained for the entire period established in this policy.

Data related to continuing professional education certificates issued by ALGA are the responsibility of ALGA Member Services and not considered ALGA records.

Access to records will be based on the operational needs as determined by the identified records custodian. The ALGA board has ultimate authority to grant or restrict access to any ALGA record.

Any records that violate any laws or terms of service — or which the board determines violate other ALGA policies — are not considered official ALGA records and are not covered under this policy.

Any records known or expected to be relevant to an investigation, an audit, or litigation must be preserved in their original state until ALGA is officially notified the records are no longer needed.

Approved at the Feb. 3, 2022, board meeting.
<table>
<thead>
<tr>
<th>Name of Record</th>
<th>Operational Records Retention</th>
<th>Historical Records Retention</th>
<th>Total Retention</th>
<th>Operational Records Custodian</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Legal Structure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Constitution and bylaws</td>
<td>Current version</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>Officer and director, committee, and other ALGA representatives’ responsibilities and procedures</td>
<td>Current version</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>Board policies and guidelines</td>
<td>Current version</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>Articles of incorporation</td>
<td>Current version</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>Annual state filings</td>
<td>Current year</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td><strong>Business Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contracts, memoranda of understanding, and other types of agreements with external entities</td>
<td>Term of agreement</td>
<td>7 years after termination of agreement unless otherwise specified</td>
<td>7 years after termination of agreement unless otherwise specified</td>
<td>ALGA president</td>
</tr>
<tr>
<td>IRS records</td>
<td>Current year</td>
<td>6 years</td>
<td>7 years</td>
<td>ALGA Member Services</td>
</tr>
<tr>
<td>Accounting records</td>
<td>Current year</td>
<td>6 years</td>
<td>7 years</td>
<td>ALGA Member Services</td>
</tr>
<tr>
<td>Financial reviews</td>
<td>Current years</td>
<td>6 years</td>
<td>7 years</td>
<td>ALGA Member Services</td>
</tr>
<tr>
<td>Bank records and financial statements</td>
<td>Current year</td>
<td>6 years</td>
<td>7 years</td>
<td>ALGA Member Services</td>
</tr>
<tr>
<td>Grant records</td>
<td>Term of agreement</td>
<td>7 years after termination of grant unless otherwise specified</td>
<td>7 years after termination of agreement unless otherwise specified</td>
<td>N/A</td>
</tr>
<tr>
<td>Donation records</td>
<td>N/A</td>
<td>Permanent</td>
<td>Permanent</td>
<td>N/A</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td><strong>Board Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minutes and agendas</td>
<td>3 years</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>Budgets, including amendments</td>
<td>Current</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA treasurer</td>
</tr>
<tr>
<td>Board member names, terms, and contact information</td>
<td>Current</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>Election results</td>
<td>3 years</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>ALGA history documents</td>
<td>Permanent</td>
<td>N/A</td>
<td>Permanent</td>
<td>ALGA secretary</td>
</tr>
<tr>
<td>Strategic plan</td>
<td>Current</td>
<td>Permanent</td>
<td>Permanent</td>
<td>ALGA strategic plan officer</td>
</tr>
<tr>
<td><strong>Board Subcommittee and Task Force Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minutes and agendas</td>
<td>3 years</td>
<td>Permanent</td>
<td>Permanent</td>
<td>Committee chair</td>
</tr>
<tr>
<td>Member names, terms, and contact information</td>
<td>Current</td>
<td>Permanent</td>
<td>Permanent</td>
<td>Committee chair</td>
</tr>
<tr>
<td>Policies, procedures, and guidance</td>
<td>Until superseded</td>
<td>5 years after superseded</td>
<td>5 years after superseded</td>
<td>Committee chair</td>
</tr>
<tr>
<td><strong>Member Services Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Member demographic data</td>
<td>Current</td>
<td>4 years</td>
<td>5 years</td>
<td>ALGA Member Services</td>
</tr>
<tr>
<td>Member invoice and payment data</td>
<td>Current</td>
<td>6 years</td>
<td>7 years</td>
<td>ALGA Member Services</td>
</tr>
<tr>
<td><strong>General Committee Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minutes and agendas</td>
<td>3 years</td>
<td>7 years</td>
<td>10 years</td>
<td>Committee chair</td>
</tr>
<tr>
<td>Committee member names, terms, and contact information</td>
<td>Current</td>
<td>9 years</td>
<td>10 years</td>
<td>Committee chair</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>---------</td>
<td>---------</td>
<td>----------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Committee policies, procedures, and guidance</td>
<td>Until superseded</td>
<td>5 years after superseded</td>
<td>5 years after superseded</td>
<td>Committee chair</td>
</tr>
<tr>
<td>Support for performance measures</td>
<td>3 years</td>
<td>2 years</td>
<td>5 years</td>
<td>Committee chair</td>
</tr>
<tr>
<td>Website content</td>
<td>Current</td>
<td>N/A</td>
<td>Until superseded</td>
<td>Committee chair</td>
</tr>
</tbody>
</table>

**Advocacy Committee Records**

| Letters and presentations to local governments        | 5 years | Permanent | Permanent | Advocacy Committee chair |

**Awards Program Committee Records**

| List of award recipients (Knighton, Lifetime Achievement, etc.) | Permanent | N/A | Permanent | Awards Program Committee chair |
| List of award nominations                                   | Permanent | N/A | Permanent | Awards Program Committee chair |
| Nominee submissions                                          | N/A | 15 years | 15 years | Awards Program Committee chair |
| List of awards judges                                       | 10 years | N/A | 10 years | Awards Program Committee chair |
| List of judge applicants                                    | 10 years | N/A | 10 years | Awards Program Committee chair |

**Conference Committee Records**

<p>| Conference brochure and agenda                             | Current | Permanent | Permanent | Conference Committee chair |</p>
<table>
<thead>
<tr>
<th><strong>Conference speaker biographies and presentation slides and handouts</strong></th>
<th>5 years</th>
<th>N/A</th>
<th>5 years</th>
<th>Conference Committee chair</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>List of potential conference topics and speakers</strong></td>
<td>3 years</td>
<td>N/A</td>
<td>3 years</td>
<td>Conference Committee chair</td>
</tr>
<tr>
<td><strong>Communications Liaison Records</strong></td>
<td>2 years</td>
<td>3 years</td>
<td>5 years</td>
<td>Communications liaison</td>
</tr>
<tr>
<td><strong>Committee communications plans</strong></td>
<td>Until superseded</td>
<td>N/A</td>
<td>Until superseded</td>
<td>Communications liaison</td>
</tr>
<tr>
<td><strong>Constitution and Bylaws Procedures Committee Records</strong></td>
<td>Permanent</td>
<td>N/A</td>
<td>Permanent</td>
<td>Constitution and Bylaws Procedures Committee chair</td>
</tr>
<tr>
<td><strong>Digital Strategy Committee Records</strong></td>
<td>Permanent</td>
<td>N/A</td>
<td>Permanent</td>
<td>Digital Strategy Committee chair</td>
</tr>
<tr>
<td><strong>Forum posts</strong></td>
<td>Permanent</td>
<td>N/A</td>
<td>Permanent</td>
<td>Digital Strategy Committee chair</td>
</tr>
<tr>
<td><strong>Social media posts</strong></td>
<td>Permanent</td>
<td>N/A</td>
<td>Permanent</td>
<td>Digital Strategy Committee chair</td>
</tr>
<tr>
<td><strong>Job postings</strong></td>
<td>Application deadline</td>
<td>N/A</td>
<td>Application deadline</td>
<td>Digital Strategy Committee chair</td>
</tr>
<tr>
<td><strong>Audit abstracts</strong></td>
<td>Permanent</td>
<td>N/A</td>
<td>Permanent</td>
<td>Digital Strategy Committee chair</td>
</tr>
<tr>
<td><strong>Website training material</strong></td>
<td>Until superseded</td>
<td>N/A</td>
<td>Until superseded</td>
<td>Digital Strategy Committee chair</td>
</tr>
<tr>
<td>Record Type</td>
<td>Retention Period</td>
<td>Responsible Officer</td>
<td>Notes</td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
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<td>---------------------------------------</td>
<td>------------------------</td>
<td></td>
</tr>
<tr>
<td>List of users with admin or edit rights to the website</td>
<td>3 years after termination of rights</td>
<td>N/A</td>
<td>3 years after termination of rights</td>
<td>Digital Strategy Committee chair</td>
</tr>
<tr>
<td><strong>Diversity, Equity, and Inclusion Committee Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DEI audit tools</td>
<td>Until superseded</td>
<td>N/A</td>
<td>Until superseded</td>
<td>Diversity, Equity, and Inclusion Committee chair</td>
</tr>
<tr>
<td>List of DEI Spotlight audits</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Diversity, Equity, and Inclusion Committee chair</td>
</tr>
<tr>
<td>List of DEI articles, webinars, and conference sessions related to DEI</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Diversity, Equity, and Inclusion Committee chair</td>
</tr>
<tr>
<td>List of conference changes and initiatives related to DEI</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Diversity, Equity, and Inclusion Committee chair</td>
</tr>
<tr>
<td><strong>Education Committee Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>List of past webinars</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Education Committee chair</td>
</tr>
<tr>
<td>Webinar and regional training agendas, handouts, and speaker biographies</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Education Committee chair</td>
</tr>
<tr>
<td>List of mentors and mentees</td>
<td>3 years after relationship ended</td>
<td>N/A</td>
<td>3 years after relationship ended</td>
<td>Education Committee chair</td>
</tr>
<tr>
<td>List of mentor and mentee applicants</td>
<td>Current until assigned</td>
<td>N/A</td>
<td>Current until assigned</td>
<td>Education Committee chair</td>
</tr>
<tr>
<td>Training videos</td>
<td>3 years</td>
<td>N/A</td>
<td>3 years</td>
<td>Education Committee chair</td>
</tr>
<tr>
<td>Central training inventory</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Education Committee chair</td>
</tr>
<tr>
<td>Data on webinar and regional training attendees</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Education Committee chair</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
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</tr>
<tr>
<td><strong>Long-Term Conference Planning Committee Records</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>List of previous conference locations</td>
<td>Permanent</td>
<td>N/A</td>
<td>Permanent</td>
<td>Long-Term Conference Planning Committee chair</td>
</tr>
<tr>
<td>List of cities previously evaluated</td>
<td>12 years</td>
<td>N/A</td>
<td>12 years</td>
<td>Long-Term Conference Planning Committee chair</td>
</tr>
<tr>
<td>Conference location evaluation records</td>
<td>Previous 3 years</td>
<td>9 years</td>
<td>12 years</td>
<td>Long-Term Conference Planning Committee chair</td>
</tr>
<tr>
<td><strong>Membership Committee Records</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Survey results report</td>
<td>10 years</td>
<td>Permanent</td>
<td>Permanent</td>
<td>Membership Committee chair</td>
</tr>
<tr>
<td>Survey response data</td>
<td>10 years</td>
<td>N/A</td>
<td>10 years</td>
<td>Membership Committee chair</td>
</tr>
<tr>
<td>Committee confidentiality agreement</td>
<td>1 year after access to survey data ends</td>
<td>N/A</td>
<td>1 year after access to survey data ends</td>
<td>Membership Committee chair</td>
</tr>
<tr>
<td>Data related to growth efforts</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
<td>Membership Committee chair</td>
</tr>
<tr>
<td>List of members that did not renew</td>
<td>5 years</td>
<td>N/A</td>
<td>10 years</td>
<td>Membership Committee chair</td>
</tr>
<tr>
<td><strong>Nominating Committee Records</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>List of members nominated</td>
<td>3 years</td>
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<td>3 years</td>
<td>Nominating Committee chair</td>
</tr>
<tr>
<td>Nomination evaluation records</td>
<td>Current</td>
<td>2 years</td>
<td>3 years</td>
<td>Nominating Committee chair</td>
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</table>
### Peer Review Committee Records

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
<th>Reason</th>
<th>Chair</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peer review guides</td>
<td>Current</td>
<td>3 years after superseded</td>
<td>Peer Review Committee chair</td>
</tr>
<tr>
<td>Records related to providing peer review services (e.g., agreements, invoices, survey results)</td>
<td>3 years</td>
<td>5 years</td>
<td>8 years</td>
</tr>
<tr>
<td>List of organizations requesting a peer review and relevant data</td>
<td>3 years</td>
<td>N/A</td>
<td>3 years</td>
</tr>
<tr>
<td>Opinion reports, management letters, and organization responses</td>
<td>3 years (Yellow Book)</td>
<td>Permanent</td>
<td>Permanent</td>
</tr>
<tr>
<td></td>
<td>5 years (Red Book)</td>
<td>Permanent</td>
<td></td>
</tr>
<tr>
<td>List of completed peer reviews</td>
<td>3 years (Yellow Book)</td>
<td>Permanent</td>
<td>Permanent</td>
</tr>
<tr>
<td></td>
<td>5 years (Red Book)</td>
<td>Permanent</td>
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</tr>
<tr>
<td>List of qualified peer review leads and team members</td>
<td>Permanent</td>
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</table>

### Professional Issue Committee Records

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
<th>Reason</th>
<th>Chair</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comment letters</td>
<td>1 year after standards updated</td>
<td>Permanent</td>
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### Publications Committee Records

<table>
<thead>
<tr>
<th>Journal</th>
<th>Retention Period</th>
<th>Reason</th>
<th>Chair</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Government Auditing Quarterly articles</td>
<td>5 years</td>
<td>Permanent</td>
<td>Publications Committee chair</td>
</tr>
<tr>
<td>List of article submissions not selected for publication</td>
<td>5 years</td>
<td>N/A</td>
<td>5 years</td>
</tr>
<tr>
<td>Annual reports</td>
<td>5 years</td>
<td>Permanent</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

Approved at the Feb. 3, 2022, board meeting.
BP-18
CANCELLATIONS, REFUND AND COMPLAINT POLICY

Cancellations must be made in writing before the event’s start date. Full refunds are available for cancellations on or before 30 days prior to the event’s start date. There will be a cancellation fee of 50 percent of the registration amount for cancellations received between 14 days and 30 days of the event start date. No refunds will be given for cancellations received after 14 days prior to the event without a true emergency considered on a case-by-case basis. The date of cancellation will be deemed to be the date the request is sent via e-mail to Kyoung@nasact.org or by calling Member Services at (859) 276-0686.

All costs of annual memberships are final and non-refundable.

Substitutions from in-person to online for the event will be considered on a case-by-case basis. Substitution requests must be sent via e-mail to Kyoung@nasact.org or by calling Member Services at (859) 276-0686.

Requests for a credit in lieu of refund can be made via e-mail to Kyoung@nasact.org or by calling Member Services at (859) 276-0686; however, any credits must be used within 18 months or it will be forfeited.

All requests for refunds will be processed within 60 days following the program. Fees, program content and speakers are subject to change without notice.

Complaints may be directed to ALGA Member Services, 449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503 and (859) 276-0686.

Approved at the Jan. 25-26, 2024, board meeting.
BOARD OF DIRECTORS AND OFFICER CANDIDATE CONDUCT POLICY

PURPOSE

ALGA is committed to providing an inclusive and thriving community for all local government auditors working together. ALGA members are entitled to competent, fair, ethical, and accountable representation.

To that end, the ALGA Board of Directors expects candidates for officer and director positions, full members, and associate members to maintain respect and decorum when conducting business related to ALGA elections.

This policy outlines the expectations of candidates who are running for election to the ALGA Board of Directors in any vacant position. These expectations supplement those in OR-01, “Code of Conduct” for officers and directors.

DEFINITIONS

“Candidate” is any full ALGA member who would like to be considered by the membership for election to a scheduled vacant seat on the ALGA Board of Directors.

“Electioneering” means any work performed in favor of electing a specific candidate.

POLICY

The Nominating Committee, in coordination with the communications liaisons, is responsible for facilitating official communication between eligible candidates for vacant director and officer positions and the ALGA membership at large.

The Nominating Committee will provide equitable opportunities for members to learn more about and engage with eligible candidates before the election, using ALGA’s official communication channels — which include but are not limited to the website, email listservs, forums, and social media accounts.

Candidates looking to occupy a vacant seat on the board are prohibited from engaging in the following activities:

- Using any of ALGA’s official digital, printed, or other supported resources (including logos and branding) to advertise, campaign, or otherwise electioneer outside official ALGA candidate events or communication channels.
• Engaging in fundraising activities and using any ALGA contact list to solicit any monetary or in-kind donations from ALGA members, associates, partners, sponsors, or communication subscribers.

• Using access to member data or organizational documentation as an officer, director, committee chair or vice chair, or other ALGA volunteer position for the purposes of electioneering or other campaign-related intent.

Violations of any these rules can lead to immediate disqualification of an individual’s candidacy for election, as determined by board action. Complaints about candidate conduct must be reported immediately to the president for action by the ALGA Board of Directors.

Approved at the Oct. 5-6, 2023, board meeting.