Association of Local Government Auditors
A History, Volume II — 2001 - 2018

To view the History of the Association of Local Government Auditors, Volume I, visit algaonline.org and navigate to About > Mission/History.
ALGA’S MISSION

ALGA is a professional organization committed to supporting and improving local government auditing through advocacy, collaboration, education, and training, while upholding and promoting the highest standards of professional ethics.

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# Message from the President

ALGA History: 2001 – 2018

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ACKNOWLEDGMENTS

ALGA acknowledges, with great appreciation, those who worked tirelessly to gather information for this update to ALGA’s history:

David Givans, County Internal Auditor, Deschutes County, Oregon
Pam Weipert, Compliance Officer, Oakland County, Michigan
Corrie Stokes, City Auditor, City of Austin, Texas
In 1988, ALGA was but an idea. Now, almost 30 years later, we are a nationally recognized voice for the local government auditing profession, and we have drafted The History of ALGA Volume II!

For nearly three decades, ALGA has provided an avenue for local government auditors to meet, communicate, and collaborate, on common issues and challenges, and to uphold industry best practices and professional standards.

Members have benefited from a range of services from affordable, high-quality training and peer reviews to advocating for members and the value of their audit functions to their organizations.

ALGA has made significant inroads with various standard-setting bodies, including the U.S. Government Accountability Office, Govermental Accounting Standards Board, and the Institute of Internal Auditors, and has formed numerous alliances with other organizations such the Association of Inspectors General, the Association of Government Accountants, and the International Law Enforcement Auditors Association to promote common goals.

Our members are sought out by journalists from Governing Magazine and other media outlets looking for insight about the importance of independent auditing functions and their positive impact on local governments. Our founders knew that we were rock stars and now the word is out!

The foundation upon which this organization was built is solid. The strategic plan which was established so many years ago outlined our long-term goals and provided a roadmap to guide us to success.

Over the years, your Board of Directors has continued to refine the strategic plan to adapt to changes in ALGA's landscape and purview. In 2016, the Board began work considering issues related to Diversity, Equity, and Inclusion (DEI) in ALGA.

Organizations like ALGA thrive on high-performing cultures in which all members feel included and empowered to contribute. Some board members observed imbalances in ALGA leadership in comparison to the make-up of the membership. In addition, there were a few concerns voiced by members in this regard and about speakers at the conference.

While it was hard to know if such an imbalance existed due to a lack of data on the diversity of individual members, an informal analysis suggested an imbalance. For example, from approximately 2006 to 2016, more than 90 percent of board members were white and almost 70 percent of committee chairs were men. In an unscientific review of conference speakers since 2010, there have been more (and in some cases significantly more) men speaking than women nearly every year, and there is an especially strong predominance of men speaking in general sessions.

In January 2017, the Board hired Rhodes Perry Consulting to conduct a survey and facilitate a strategic planning session (held in May 2017) with the ALGA Board and committee chairs. This resulted in the ALGA DEI Implementation Plan which the board used to determine next steps.
Fast forward to February 2018, which is when the Board selected 13 passionate and experienced ALGA members to serve on the newly formed DEI Committee. ALGA will thrive on high-performing cultures in which all members feel included and empowered to contribute. These ideals will be incorporated into the strategic plan.

The adage, “you can’t know where you are going until you know where you have been,” is true.

There is no doubt that ALGA’s success and ability to accomplish so many amazing things will continue. Our very active membership has shown a tremendous dedication to advancing the local government auditing profession. It is the hope of the authors of this history document that it will serve as a resource for future presidents, committees, and members.

Tina Adams
Deputy City Auditor
City of Charlotte, North Carolina
2017-18 ALGA President
**ALGA HISTORY: 2001-02**

**BOARD OF DIRECTORS**

**Officers**

*President*
J.C. Squires  
Assistant City Auditor,  
Long Beach, CA

*President Elect*
F. Michael Taylor  
City Auditor, Stockton, CA

*Secretary*
Mike Westfall  
Assistant Director, Internal Audit,  
Chesterfield County, VA

*Treasurer*
Sherri Mahoney Idle  
Internal Auditor, Overland Park, KS

*Past President*
Alan Ash  
City Auditor, Gainesville, FL

**At-Large Members**

Susan Croff  
Internal Auditor, Denton, TX

Jeffrey Griffiths,  
City Auditor, Toronto, ON

George J. McGowan  
Audit & Evaluation Manager,  
Orlando, FL

Susan McNitt  
City Auditor  
Oklahoma City, OK

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**HIGHLIGHTS OF THE YEAR**

- Completion of ALGA “The History 1985-2001.”
- AGA cooperative agreement.
- Development of president’s manual started.
- ALGA forms strategic partnership with ACL.
- ALGA has a member in every state. Initiative started with Alan Ash in the fall of 2000. Sherri Mahoney, Susan Reed, Jerry Heer, Al Scaperotto, and Elizabeth Moore worked on it.
PRESIDENT MESSAGES

From the Local Government Auditing Quarterly, December 2001

Dear Members,

In holding with tradition, the fall Board meeting was held in October at the site of the next conference, which is Harvey’s Hotel in Lake Tahoe, May 13 and 14, 2002. We toured the hotel and meeting facilities and conducted a few statistical tests on some of the gaming tables and machines. I want to thank those unnamed Board Members for conducting those tests on your behalf; some successfully and some not so.

In all seriousness, the facility is beautiful and the area views spectacular. The conference program is taking shape and all indications are for a first class conference. Anyone that has input should contact Mike Taylor, City Auditor for Stockton, CA.

As I reported in September, earlier this year the Board started an initiative to put policies in place to ensure strong sustainable committees. To this end, all committee chairs were invited to attend the fall meeting to present and discuss their committee’s strategic direction, current and proposed projects, and committee membership. I am pleased to report we had a full house with only one missing chair, and the communication among everyone was wonderful. The result was several committees are now assisting each other on projects and several new projects were assigned. However, the real benefit was the renewed vision and focus each committee has due to their planning process. The Board and attending chairs unanimously endorsed this joint meeting and the Board agreed to annually invite the chairs to the fall meeting.

In addition, the Peer Review Committee also met in Lake Tahoe that weekend and conducted a marathon strategic planning session which started early Saturday morning and ended with a joint meeting with the Board Saturday night. The joint meeting concluded around 9:30 pm. The committee met and was lodged at Mike Edmonds’ family cabin, which provided an excellent working location and resulted in significant savings to the organization. Special thanks go out to Mike Edmonds. I am continually impressed at the commitment of our membership to make the profession and our organization better. The committee reports given by the chairs confirm that the committees are engaging in high impact projects and contributing significant personal time.

Finally, I am pleased to announce that Ron Appletoft from the Johnson County Water District in Mission, Kansas, has accepted the chairmanship of the Education Committee. Ron has been a member for many years and will provide excellent leadership for this important committee. Thank you Ron.

From the Local Government Auditing Quarterly, March 2002

Dear Members,

Recently I have spent significant time assisting in the implementation of an Outcome measurement program, as well as talking about the value of local government auditing. These activities have renewed my belief that local government provides the services that are most important to society: health, safety, recreation, quality of life and more. Add to this local government auditing, which works to protect the public’s interest and improve government, and you start to see the value our profession brings to society. We don’t hear it enough and probably don’t remind our employees often enough of their contribution to society. Therefore, I want to say thank you to each of you for your contributions and to encourage you to remind your employees of their contributions to their community.

I am pleased to announce the appointment of Sam McCall to the Professional Issues Committee, and Trudy Cross, Peter Lippman, and Kim Shaw to the Education Committee. We have additional vacancies on the Education Committee. If you are interested in serving, please e-mail me at JC_Squires@ci.longbeach.ca.us.

Planning for the annual conference in Lake Tahoe continues and is shaping up to be a great program in an absolutely spectacular setting. For those of you that have not visited the Tahoe area, this is not one to miss. In addition to the program and workshops, Mike Taylor and Alan Ash are negotiating to bring a CGAP (certified government audit professional) training and testing workshop to Tahoe for those that are interested in this certificate.

Remember …… “Auditing Pays.”
From the Local Government Auditing Quarterly, June 2002

Dear Members,

Thank you to all 261 that attended the 14th annual conference in Lake Tahoe. The event was planned by Mike Taylor and his committee, all the way down to the weather. On the Friday before it was raining and snowing, and by Sunday the sky turned blue, the speakers showed-up, and we had a great time. For those who were unable to attend, you missed some excellent CPE, a dinner cruise on Lake Tahoe, and some potentially life altering sights. Not to offend the real gamblers in our mix, but you haven’t lived until you have seen a horde of accountants prowling a casino squeezing the life out of that $20 in their hand.

Remember, the conference moves to Toronto in June 2003, and with the dollar buying about $1.65 Canadian, next year’s conference could be our most cost effective CPE in years. Mark your calendars and please join us.

During this past year the Board set a priority on establishing policies that addressed the sustainability of ALGA and its committees. The most visible is the establishment of larger committee sizes and term limits for committee participation. This policy will provide more opportunity for members to get involved, spread the workload, and ensure healthy committees into the future. If you have not volunteered, please let me encourage each of you to get involved. It is truly a rewarding experience.

As I transition to the role of Past President, I want to thank the 2002 Board and committee volunteers for their tremendous contribution and commitment to improving the Association and the profession. It was an honor and a pleasure to be associated with such high quality people. That said, we still have several projects to further the development of ALGA, but I will let Mike Taylor tell you more about these projects in his capacity as President.

Again, thank you for allowing me to serve.

2002 ANNUAL CONFERENCE
May 13-14, Lake Tahoe, NV

Conference Theme: Pathways to Peak Performance

Knighton Award Recipients
• Medium Shop Winner (6 to 15 auditors): City of Oklahoma City (OK) – Sales Tax Revenues
• Large Shop Winner (16 or more auditors): Office of the City Auditor, San Jose (CA) – An Audit of the Pretreatment Source Control Program

Other Awards – Special Projects
• Small Winner: Metro, Portland, OR, Transit-Oriented Development Program: Improving Accountability Through Enhanced Measures of Service Efforts and Accomplishments

• Medium Winner: Maricopa County, AZ, The Financial Condition Report for the Fiscal Year 2000
• Large Winner: City of San Jose, CA, A Vulnerability Assessment of City Hall Building Security

ALGA QUARTERLY ISSUES
• LGAQ Volume 15, Number 1, September 2001
• LGAQ Volume 15, Number 2, December 2001
• LGAQ Volume 15, Number 3, March 2002
• LGAQ Volume 15, Number 4, June 2002
COMMITTEE MEMBERSHIP

Advocacy
Eduardo Luna, Chair
Jacky Dowd, Brian Kelly, George McGowan, Dean Ritchhart

Awards
Joe Harris, Coordinator

Benchmarking
Peter Babachicos, Coordinator

Bylaws
Mike Westfall, Chair

Conference
F. Michael Taylor, Chair

Long-Term Conference Planning
Susan McNitt, Chair
Susan Croff & F. Michael Taylor

Editorial Board
Doug Jenkins, Editor
Cornita Spears, Jim Williamson

Education
Debbie Taylor, Chair
Susan Cohen, Steve Morgan, Alan Ash

Membership
Sherri Mahoney Idle, Chair
George McGowan & Dick Tracy

Nominations
F. Michael Taylor, Chair

Peer Review
Doug Norman, Chair
Northwest Regional Coordinator – Joanne Griggs
Southeast Regional Coordinator – Richard Wallace
Central Regional Coordinator – Amanda Noble
Southwest Regional Coordinator – Jim Williamson

West Regional Coordinator – Doug Norman
Members at-Large – David Jones, Debbie Taylor

Professional Issues
Jeremiah P. Carroll, III, Chair
Beryl Davis, Chris Dawkins, Lou Lassiter, Eileen Marzak, Ron Steinkamp,
F. Michael Taylor

Webmaster
Gary Blackmer

ALGA REPRESENTATIVES

National Intergovernmental Audit Forum
Costa Triantaphilides

Advisory Council on Government Auditing Standards
Dick Tracy, Leslie Ward, Steve Morgan

IIA Government Relations Committee
Alan Ash, Peter Babachicos, Susan Cohen, Mark Funkhouser, Steve Morgan, Debbie Taylor

The National Association of Local Government Auditors

“Pathways to Peak Performance”
14th Annual Conference
Harvey’s Casino Resort
Lake Tahoe
May 13-14, 2002
ALGA HISTORY: 2002-03

BOARD OF DIRECTORS

Officers

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F. Michael Taylor
City Auditor, Stockton, CA

President Elect
Jeffrey Griffiths
Auditor General, Toronto, Ontario, Canada

Secretary
Pamela Markham
Principal Auditor, Jacksonville, FL

Treasurer
Sherri Mahoney Idle
Internal Auditor, Overland Park, KS

Past President
J.C. Squires
Assistant City Auditor, Long Beach, CA

At-Large Members

Costa Triantaphilides
City Auditor, Fort Worth, TX

Steve Shepherd
City Auditor, Garland, TX

George J. McGowan
Audit & Evaluation Manager, Orlando, FL

Harriet Richardson *
Deputy City Auditor, Atlanta, GA

Susan McNitt *
City Auditor, Oklahoma City, OK

* Partial year

F. Michael Taylor
becomes ALGA’s 14th President at the annual conference in Lake Tahoe, Nevada

PRESIDENT MESSAGES

From the Local Government Auditing Quarterly, September 2002

I know that J.C. Squires began his final message last quarter by thanking everyone who attended the annual conference at Lake Tahoe. At the expense of being repetitive, I also want to begin by saying ‘thank you” to everyone who was able to attend. Between budget cuts and travel fears, this past year was tough on conference attendance for many organizations. But, our members found a way to make the Lake Tahoe conference a success.

Year after year, ALGA endeavors to provide a quality conference at a reasonable cost. After attending the board meeting on August 18-19 in Toronto, I’m confident that we will continue to see both quality and affordability next year. Jeff Griffiths, president-elect, has put together a top rate team to plan the conference and things are already shaping up nicely. More details about the conference program and the location will appear in the next issue of the Quarterly.

In case you hadn’t heard about Sherri Mahoney’s efforts to get a member from every state, Sherri, and her committee of Jerry Heer, Elizabeth Moore, Susan Reed, and Al Scaperotto have succeeded. ALGA is now present in each of the 50 states and the District of Columbia. Not one to shy away from a challenge, Sherri is now working to get a member from each of Canada’s provinces and territories. So, if you have any leads on local government auditors in Canada, or anywhere on earth for that matter, pass the information on to Sherri.
Doug Jenkins, Editor of the Quarterly, recently pitched an idea to me about featuring one of the ALGA committees in each issue. I told him it was a great idea, so great in fact that we have it in the Strategic Plan. Coincidence? I think not. But, there was a somewhat disturbing message in that dialogue with Doug. After all the work on the part of the board to develop the strategic plan, does anyone know about it? Several board members, past and present, put a great deal of effort into developing goals, objectives and strategies, including a process for regular review and update. Member Services helped us by producing a brochure, Vision for the Future, which summarizes the plan and its major components. At the August meeting, the board took some time to review the plan and recognized that many things have been accomplished. A lot of strategies that begin “Develop a plan for...” are in place and now need to be maintained, or in some cases replaced with new initiatives. Between now and the November meeting, the board will be working to update the strategic plan.

Once the plan has been updated, we’ll put the revision in the Quarterly. For now, here are the basics, taken from our Vision for the Future:

Service to Members - Provide timely, relevant and affordable programs to local government auditors that enhance their ability to provide high quality services by offering:

- Quality assurance programs for members
- Professional development services that are relevant, accessible and affordable.
- A world class conference on local government audit issues.
- A credible, inclusive awards program.

Advocacy for Local Government Auditing – Promote and improve auditing in local government by becoming:

- The organization of choice for local government auditors.
- An advocate for local government auditing among citizens, politicians and local government managers.
- The organization of choice for standards setting bodies and professional boards on issues affecting local government auditing, accounting and operations.

Administrative Excellence - Maximize the effectiveness of organizational resources by developing and maintaining a consistent, strong internal support system by establishing:

- An organizational structure that makes effective use of the membership’s volunteer efforts.
- A leadership advancement plan to develop current and future organization leaders.
- A process that supports/supplements volunteer efforts of members through use of a management services provider.
- An ongoing process to identify and address member needs and changes in the environment.

If you have any comments about the strategic plan, please send them to me or to any of the board members. Also, feel free to contact any of us if you have an issue you would like placed on the agenda. Our next meeting is November 16-17 in Oklahoma City.

From the Local Government Auditing Quarterly, December 2002

Education Committee - I am pleased to announce that Beth Breier from Tallahassee now chairs the Education Committee. The committee will be working over the next few months to rewrite their objectives, work with Steve Shepherd on a membership survey to identify the educational needs of our members, and then act on the member needs identified in the survey. Thank you Beth for taking a leadership role in what has been one of the most productive committees in our organization.

Board Meeting - The board met on November 16-17 in Oklahoma City. Committee chairs also participated in the meeting. We covered a lot of ground in a short amount of time’ Once the minutes are prepared and approved, they will be published in the Quarterly’ But, in the meantime, I wanted to mention a few highlights.

Dues - No board ever likes to increase dues, but ours have held steady for the past 4 years’ while our costs have not. After a great deal of discussion, the board voted to increase dues in 2003. In terms of value, ALGA membership will remain a bargain for local government auditors. The resources we have with the Quarterly, the web site, publications
and the peer review program can pay for themselves many times over.

**Broadcast e-mail policy** - We try to use broadcast e-mail sparingly, but there have been occasions where several went out in a short time span. With our new policy, important information will still get to our members, but in a way that should help keep things from getting lost in an avalanche of messages.

**Committee Reports** - I’ll try and condense some of the key points from board/committee discussions. Advocacy, chaired by Eduardo Luna, will be completing development of a brochure to help promote local government auditing. They will also be working on a booth at the next National Association of Counties conference in Milwaukee. The Awards Committee is expanding to include 3 new members. I’m sure Joe Harris will appreciate the help. The 2003 conference is shaping up under the direction of Jeff Griffiths. The setting, the topics and the speakers are all excellent. Long term conference planning will be making recommendations for conference sites in 2005-08. J.C. Squires now chairs the committee. Due to the tireless efforts of Sherri Mahoney and the Membership Committee, we now have 2,958 members! Tony Veneziano and R.D. Maclean are spearheading efforts to get a member in every Canadian Providence and Territory. Jerry Carroll and the Professional Issues committee have been busy responding to the Yellow Book exposure draft and monitoring other standards setting bodies. Peer Review is gearing up for a significant change in the peer review guide when the revised Government Auditing Standards are issued. Plans include providing the guide electronically. Jim Williamson and his committee met in Oklahoma City at the same time that the board met. The Editorial Board has a revised editorial policy, which includes revised advertising rates. Doug Jenkins continues to do an outstanding job with the Quarterly. The Education Committee is working with a laundry list of ideas for meeting the education needs of our members. To aid the committee, and all of ALGA’s leaders, we will be conducting a member survey in the spring. Thanks to Steve Shepherd for coordinating the member survey.

**Another Milestone for ALGA** – ALGA “The History,” published last year, contains a number of milestones for our organization. By the time you read this, we will have reached another. On December 9, U.S. Comptroller David Walker will convene a “Governance and Accountability Forum” in Washington, D.C. I have been invited to participate on behalf of our association along with about 45 leaders from Wall Street and Washington. Mr. Walker is convening the forum to identify “past, pending, and proposed actions to improve public confidence in the areas of corporate governance and the accountability. [Mr. Walker is] convening this forum to provide regulators and the accounting profession with additional information to help them effectively implement recent legislative (most notably, the Sarbanes-Oxley Act of 2002) and other related regulatory actions. We expect to have a candid, constructive, and interactive exchange on a range of important systemic issues that need to be addressed.” In ALGA’s relatively short existence we have moved from a small startup association to one that gets a say in government auditing rules to one that has been invited to discuss national policy impacting a whole bunch of people. I do feel truly honored to be representing ALGA. I’ll have more to say about the forum in the March Quarterly.

Happy Holidays!

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From the Local Government Auditing Quarterly, March 2003

If you haven’t seen it by the time the Quarterly arrives, our 2003 Membership Survey will be out soon. I encourage everyone to participate. Your input will help guide the organization. With help from Member Services, the survey can be completed on-line. Not only will completing the survey be faster and easier than a paper-based one, compiling and analyzing results will occur more quickly. Thanks to Steve Shepherd for leading the effort on the survey.

Here’s just a sampling of some other recent activity. Sherri Mahoney and the Membership Committee are working hard to identify nonmember audit shops and get them on board. They are working especially hard in states where our membership numbers are on the low side. Susan Reed has joined the Peer Review Committee. In addition to her peer review experience, Susan brings a small shop perspective to the committee. Eduardo Luna and the Advocacy Committee have put together a proposal for developing a booth to be used at conferences like the National Association of...
Counties that will be held this July in Milwaukee. In addition to getting the word out about ALGA and local government auditing to a broad audience, Advocacy has been directing their attention at cities that are thinking about creating an audit function. And on that subject, Sacramento California just started an audit function and one of our members, Marty Kolkin will be heading west from Johnson County, Kansas. Congratulations Marty!

In the December Quarterly, I reported that ALGA would be represented at GAO’s Forum on Governance and Accountability, the purpose of which was to identify and discuss challenges to restore public confidence in U.S. corporate governance and accountability systems. The 45 participants represented a wide variety of interests including standard setting bodies, regulators, stock exchanges, investors, public accounting, and corporate management. On some points, there was consensus and, as you can imagine, on some points there were wide gaps in our views. GAO issued the report (GAO-03-419SP) in January and it can be found on their web site (www.gao.gov). I encourage you to take a look. While the subject may appear to be far removed from what you and I do on a daily basis, there are issues that relate to our environment. Do you have an audit committee independent from management? Does its membership include individuals with technical knowledge of auditing? Does your organization have policies regarding external auditor rotation? Is there an expectation gap between what auditors of local governments do and what managers, legislators, and the public think they do? There is much we can learn from the recent private sector accounting and accountability scandals. We should challenge ourselves and our organizations to make changes where necessary to prevent similar scandals in local government.

I felt honored to represent ALGA at GAO’s forum in December. Fortunately, that wasn’t our one and only chance to contribute. As I write this quarter’s contribution to the Quarterly, I am preparing for a return trip to Washington, D.C. to attend the Key National Performance indicators Forum hosted by GAO and The National Academies. A report on this forum will appear in my final president’s column next quarter.

Most (all?) of us are feeling the impact of a weakened economy. Budget reductions, mid-year cuts, hiring freezes, and layoffs are occurring all over. In spite of these challenges, I encourage everyone who possibly can to attend the annual conference on June 16-17. The annual conference is one of the premiere benefits of membership. Jeff Griffiths and his committee have put together a first rate program in a first rate setting. It will be well worth the trip. I look forward to seeing you there.

From the Local Government Auditing Quarterly, June 2003

I’ll start by mentioning that I am writing this piece during the week following our office’s latest peer review. Even though this was our third review, we still learned from the experience. I don’t mention this just as a way to brag about the great staff in our office, which they are, but rather to nudge those of you who have been thinking about peer review, but haven’t taken the plunge. It will make you better auditors. In preparing for a review, you will tidy up a few things around the office, including policies and procedures. You will spend a little time with the Yellow Book. During the review, you will have opportunities to share ideas with the review team. You will also have a chance to see what it feels like to be an auditee. Once it’s over, you will have a to-do list of improvements. Yes, after three reviews, we still got comments in the management letter. I hope we always will.

In the March Quarterly, I mentioned that ALGA had been invited to participate in a Key National Performance Indicators Forum sponsored by GAO and the National Academies. A few members gave me some suggestions about key measures that should be considered and some cautioned against too much emphasis on economic measures. Your comments closely mirrored the forum discussions. The discussion focused on four questions:

- How are the world’s leading democracies measuring national performance?
- What might the U.S. do to improve its approach and why?
- What are important areas to measure in assessing U.S. national performance?
- How might new U.S. approaches be led and implemented?
We discussed the need for a comprehensive set of measures that would include areas such as health, safety, education, community involvement, ecology, social support, diversity, and yes macro-economy. The work is continuing and I hope ALGA will continue to play a part in this important effort. GAO expects to have the report out by the time you read this, so look for it on their web site www.gao.gov.

Thanks to all who responded to the Membership Survey. Results are being compiled and should be out shortly - maybe even before this issue of the Quarterly arrives. Many of you have volunteered for projects and committees, which is really appreciated. Board members and committee chairs have your names, so as next year’s leaders work to fill the available positions, they will be looking to those who have expressed an interest. Thank you for volunteering!

Speaking of committees, they are stronger and more active than ever. We will be hearing from each of the committees at the conference. Last year, J.C. Squires made a special effort to get our committee structure strengthened and we are really seeing the payback for his effort.

I joined ALGA shortly before the annual conference in 1994. After attending the conference in Scottsdale, Arizona, I was hooked. Clearly ALGA was THE organization for local government auditors. The organization was five years young at that time and very much had the grass roots feel that so many people talked about. After nine years I’m still hooked. We have a corporate logo, a series of publications, a professional support staff, strong volunteer committees, a web site, and international recognition, but at the heart of the organization, we are still a collection of local government auditors who willingly share with our peers to help each other. I’m looking forward to many more years with ALGA, beginning with next year under the leadership of Jeff Griffiths, who I know will do a great job.

From the Local Government Auditing Quarterly, December 2002 – Board member interview of President Taylor

- Biographical information: Mike Taylor, City Auditor, Office of the City Auditor, City of Stockton, CA
- President -2002-03, on board since 1999 (1999-2001) Treasurer, 2001 -2002 President-elect
- Size of staff and Budget - 6 (1 City Auditor, 4 Auditors, 1 Audit Assistant) Annual budget $484,614
- Years of Audit Experience: 17

Q: Consider this an opportunity to share a thumbnail sketch of your vision for ALGA What are the three most important objectives you hope to see the organization accomplish in the next couple of years?

Regional Training - I would like to see a workshop cluster that provides direct contact for more N.A.L.G.A, members. It would be a collection of 1/2, 1 and 2 day sessions on topics specific to local government auditors, particularly at the staff level. There could also be extended sessions for audit manager/director roundtable discussions on pre-determined topics.

Advocacy with Elected & Appointed Municipal Leaders - We need to educate municipal leaders about the value and importance of an independent audit function in local government.

Increased Support to Member Organizations - There are times when our members could use a helping hand. Audit organizations sometimes face elimination and need an advocate. Startup organizations or those that have become stagnant may benefit from some on-site assistance. I would like to see ALGA develop a network for making such assistance available. We joined a network for providing this type of help internationally, so we should be able to do it for our peers as well.

None of these ideas are original thoughts. They just happen to be ones that I especially like.
Q: What are the biggest challenges you foresee in accomplishing those objectives?

Time - Yes, ALGA has a paid staff that takes a great burden off our volunteers. However, developing these areas will take a lot of volunteer effort. Some of this work is already underway in our committees, but if there is anyone out there that wants to sink their teeth into one of these objectives, speak up.

Money - Regional training can be set up to break even. However, the financial payback for advocacy and member support is not as clear cut.

Q: What prompted you to become a board member?

Selfish reason - Networking with ALGA members inspires me. It’s habit forming and I need more than a once a year fix (with apologies to Jerry Heer).

Mom & Apple Pie reason - ALGA was a great help to our office as we got started. It only seems right to give back.

Q: Who has been the most influential figure in your auditing career, and why?

Picking one is tough, but if forced to choose, I’ll say Bob Bird. I worked for Bob in Roanoke, Virginia. He was the Assistant Municipal Auditor when I started and was appointed the Municipal Auditor by the City Council in 1990.

Bob believed that as an auditor, you should find a way to improve anything you touch. He touched my work a lot.

When Bob became the Municipal Auditor, one of the first things he did was get the Audit Committee to adopt the Yellow Book. We worked toward compliance, including one of the first peer reviews in Virginia. He also increased our presence with the City Council and the Audit Committee. Each auditor became responsible for presenting his or her audit report to the Committee. Even though it brought out the glossophobia in us, it also encouraged us to take pride in our work.

Bob was both a skilled teacher and student. That means I learned from him and I learned how to learn from him.

• Set goals and work toward them
• Participate actively in professional organizations.

• Be clear, concise and convincing when communicating results.

Q: Briefly describe the one audit that you have personally been involved in producing that you found most rewarding. Are there things you learned from that experience that transcend topics or programs, that you carry with you regardless of the subject of your audit efforts?

In June, 2001, our office completed an audit that began from an anonymous complaint. We found some misbehavior, weak internal and management controls, and lots of trouble with the organizational culture. The audit work and the report were solid efforts, but it’s the impact that stands out. It has been, unquestionably, the most widely read report we have ever issued. City employees are still downloading copies.

Several City employees have commented on their surprise that anyone would have the courage to take on the issues that we reported. City employees appreciated that we had validated concerns that many had had for a long time. Customer service is now a focus of the auditee.

A management oversight committee has been formed to set policy instead of leaving policy decisions to staff, consultants, and temporary workers. Most findings have been resolved and the culture is changing for the better.

Q: What are some of your interests outside of the audit profession?

My wife and photography - in that order. The list used to be longer, but see the next question...

Q: Can you recommend a good book you have recently read for pleasure?

Yikes, most of my reading outside work has been textbooks. I’m working on a Masters of Public Administration in my spare time. Well, I did cheat a little. Earlier this year, the Mayor and the Library director initiated a program “One Book, One Stockton” and kicked it off with “To Kill a Mockingbird.” I managed to squeeze it in and the free showing of the film version at our downtown Fox Theatre that followed.

Q: Name your favorite musical artist (any era).

How do you pick just one? If it were for a single piece, I’d go with Puccini for “Turandot” – Nessun dorma. If its for what I’m into now, it’s Stan Getz.
But, for a body of work, the nod goes to Paul McCartney.

**Q:** Tell us something about yourself that readers will find hard to believe.

Many years ago, a trainer tried to recruit me into professional wrestling.

**Q:** Do you have an amusing anecdote from personal experience that could remotely qualify as a bona fide contribution to the (ir) regular Quarterly feature, ‘Those Zany Auditors?’

*(Don’t be afraid to say no.)*

Early in my time with the City of Roanoke, I did a citywide audit of miscellaneous cash receipts. I covered all departments that had processed any transactions through the Treasurer’s Office during the previous two years. Some of the departments, including Municipal Auditing, were included in my testing only because of unused travel advances. I found that our office did not comply with city code requirements for timely deposit, so I wrote us up. The Municipal Auditor (not Bob Bird) was not amused, but to his credit, he made no attempt to influence my work. For the next two years, the administrative assistant showed me Treasurer’s Collection Reports anytime someone in our office returned a travel advance just to prove that she was in compliance. (She wasn’t amused by the finding either.)

This doesn’t compare to the autopsy saw story [Ed. Note, see March 1998 LGAQ], but it’s the best I can do.

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**2003 ANNUAL CONFERENCE**

**June 16-17, Toronto, Ontario, Canada**

**Conference Theme:** Rising to New Heights, Influencing the Future

**Misc:** This marked the first ALGA conference outside of the US. The conference was well attended despite concerns of the World Health Organization concerns over the SARS virus.

**Lifetime Achievement Award Recipients**

**Susan Reed** – Missoula, MT

- NALGA Treasurer and Board Member for 3 years
- Developed paperwork for ALGA’s incorporation and tax exempt status
- Co-authored “Small Audit Guide to Peer Review”
- Participated on five peer review teams, and was leader on three of the five
- Served on the Membership, Education and Peer Review Committees
- Speaker and moderator at national conferences

**Marilyn Mayr** – Milwaukee County, WI

- Her audit shop was the first to have a peer review using the ALGA Quality Control Review Guide

**Roland Malan** – King County, State of New York Office of State Comptroller

- In Winter 1986, started publishing the Local Government Auditors’ Newsletter (ALGA was established in 1989) to bring the local government auditing community together to share their audits of note, and to communicate issues

**Peter Babachicos** – Massachusetts Water Authority

- Officer and Board Member

**Knighton Award Recipients**

- **Small Shop Winner:** West Palm Beach FL – Traffic Calming
- **Small Shop Honorable Mention:** City of Palo Alto – Assessment of Utility Risk Management Procedures
- **Medium Shop Winner:** Multnomah County OR – Capital Construction Process, Early Planning Will Reduce Costs
• **Medium Shop Honorable Mention**: King County, WA – Performance Audit of the King County Sheriff’s Communications Center

• **Large Shop Winner**: Philadelphia PA – Review of Pension Payments to Deceased Beneficiaries

• **Large Honorable Mention**: San Jose, CA – An Audit of the City of San José’s Customer Service Call Center.

• **Large Honorable Mention**: Toronto, Ontario Canada – The Public Complaints Process – Toronto Police Service

**Other Awards – Special Projects**

• **Small Winner**: City of Torrance, CA – The Use of Financial Tools to Evaluate Water Rate Studies

• **Medium Winner**: Maricopa County, AZ – Managing for Results – PMC, Performance Measure Certification Report

• **Medium Honorable Mention**: South Florida Water Management District Report (name not included in LGAQ)

• **Medium Honorable Mention**: City of Seattle, WA Report (name not included in LGAQ)

• **Large Winner**: Milwaukee County, WI – Report on Department of Administrative Services

• **Large Honorable Mention**: City of Austin, TX – Survey Report on Transportation Spending

• **Large Honorable Mention**: City of Phoenix, AZ City Auditor Department - Intranet Project

**ALGA QUARTERLY ISSUES**

• LGAQ Volume 16, Number 1 September 2002

• LGAQ Volume 16, Number 2 December 2002

• LGAQ Volume 16, Number 3 March 2003

• LGAQ Volume 16, Number 4 June 2003
COMMITTEE MEMBERSHIP

Advocacy
  Eduardo Luna, Chair
  Umesh Dalal, Jacky Dowd, Ann-Marie Hogan, George McGowan, Steve Shepherd, Ross Tate, Bob Wingenroth

Awards
  Joe Harris, Coordinator

Benchmarking
  Lou Lassiter, Coordinator

Bylaws
  Pam Markham, Chair

Conference
  Jeffrey Griffiths, Chair
  Diane LaChapelle, Jerry Shauble, Tony Veneziano

Long Term Conference Planning

Editorial Board
  Doug Jenkins, Editor
  Frank DeMattos, Jim Williamson

Education
  Beth Breier, Chair
  Trudy Cross, Michael Egan, LaVonne Griffin-Valade, Doug Jones, Peter Lippman, Denny Nester, Susan Reed

Membership
  Sherri Mahoney Idle, Chair
  Jerry Heer, RD McLean, Elizabeth Moore, Susan Reed, Al Scaperotto, Tony Veneziano

Nominations
  Jeffrey Griffiths, Chair

Peer Review
  Jim Williamson, Chair
  Region I Coordinator – Mike Westfall
  Region II Coordinator – Alan Ash
  Region III Coordinator – Amanda Noble
  Region IV Coordinator – Mike Edmonds

Members at-Large
  Bill Greene, Joanne Griggs, Doug Norman

Professional Issues
  Jeremiah P. Carroll, III, Chair
  Beryl Davis, Chris Dawkins, Suzanne Flynn, Frank Gilligan Jr., Joanne Griggs, Lou Lassiter, Eileen Marzak, Sam McCall, Ron Steinkamp, Bob Wingenroth

Webmaster
  Gary Blackmer

ALGA REPRESENTATIVES

National Intergovernmental Audit Forum
  Costa Triantaphilides

Advisory Council on Government Auditing Standards
  Sam McCall, Steve Morgan, Jerry Silva

IIA Government Relations Committee
  Alan Ash, Steve Morgan, Debbie Taylor

Center for Governmental Financial Management
  Alan Ash, Martha Haynie

International Training Committee
  F. Michael Taylor

Key National Indicators Initiative
ALGA HISTORY: 2003-04

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City Auditor, Memphis, TN

Harriet Richardson
Deputy City Auditor, Atlanta, GA

Costa Triantaphilides
City Auditor, Fort Worth, TX

PRESIDENT MESSAGES

From the Local Government Auditing Quarterly, Spring 2004

As President of ALGA, it is my sincere pleasure to invite you to the 16th Annual Conference of the National Association of Local Government Auditors to be held on May 24-26 in Richmond, Virginia. The conference theme is “Enriched by History, Prepared for Progress” which reflects both the history of the conference location and one of the cornerstones of the audit profession.

By now, you should have received your copy of the brochure for the 2004 Annual Conference. I’m sure you will all agree that this year’s Conference represents excellent value for money and includes a number of outstanding speakers, including David Walker, US Comptroller General; Cynthia Cooper, Vice President of Internal Audit at MCI, formerly known as WorldCom; and leading professional speaker, Gordon Graham. I would suggest that each one of our speakers, on an individual basis, would be worth the cost of registration. We are expecting a record attendance, so please ensure that you register as soon as possible.

This year, the winter meeting of the Board of Directors was held in Orlando, Florida on January 25 and 26. As has been the practice in prior years, also invited to attend were the Chairs of each Committee, including members of the Peer Review Committee. Janis Koch, who was recently appointed Editor of the Quarterly, was also in attendance.

Reports to the Board from each Committee, along with action plans, demonstrate the commitment and hard work of all Committee Chairs and its members. Rather than provide details of all the good work done to date by the Committees, I would suggest you review the minutes of the January Board meeting which have been included in this edition of the Quarterly. The minutes reflect, in an abbreviated summary, various initiatives of each
Committee. I would welcome your comments and or suggestions in regard to the work of each Committee and would encourage you to call either myself or the respective Chairs.

At the risk of offending the Chairs of the other Committees, I’d like to elaborate a little further on the excellent work of the Education Committee and its Chair, Beth Breier. The Committee, as you are probably aware, has organized two training sessions over the past number of weeks and is reviewing the possibility of including video training as a lower cost alternative to specific location based training. One of the proposals being considered is the video taping of the Peer Review Training Session at the 2004 Conference. The initiatives of the Education Committee are an attempt to address the interests expressed by many ALGA members. The support by the Members at each one of these sessions is very much appreciated.

Looking forward to seeing you in Richmond in May 2004.

Jeff Griffiths, President, The National Association of Local Government Auditors

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**HIGHLIGHTS OF THE YEAR**

Entered into an agreement with ACL Services Ltd. to formalize a long standing successful alliance. Benefits include conference sponsorships, increased training opportunities, and the exclusive availability of educational materials to members.

Began our green initiative by making the Membership Directory available on the website as a pdf. file that could be downloaded and printed versus the mailing of printed directories. Members could request a printed Directory published by ALGA by indicating this preference by marking their membership renewal form.

A review course for the CGAP certification would be offered on Saturday (all day) and Sunday (morning) before the Annual conference at a cost of $200 per person (enough to cover the costs). The test would then be offered on Sunday afternoon. However, if not enough people enroll in the class, the class would be canceled.

**Advocacy Committee**

- The Advocacy Committee met in Phoenix to discuss a number of issues such as its annual work plan, and the need to market the audit process to those municipalities who do not have an audit function.
- The Committee plans to compile a history of who has been helped and the particular issues that were addressed. It was suggested that a narrative explaining circumstances be included so that Advocacy can establish guidelines on how to respond.

**Awards Committee**

- As a result of increased competition, ALGA will formally recognize Honorable Mention recipients this year. Those audit shops earning Honorable Mention recognition will receive a letter from the Association recognizing their achievements. The achievements will also be noted in the ALGA Quarterly.

**Editorial Board**

- The sale of issues of the Quarterly was discussed and the Board agreed to delete the indicated prices of $25 per copy for non-members and $6 per copy to members from the CR-2 Section of the Operations Manual and insert that the sale of issues of the Quarterly would be “at a price determined by the Board.” The Board approved the rates of $10 per copy for non-members and $6 per copy for members.
- A request from the Government Auditing Training Institute (GATI) to purchase copies of the Quarterly for their instructors was approved at the rate of $100 per quarter for 20 copies (which equates to $5 per copy).

**Education Committee**

- Organized two low-cost, high-quality regional training opportunities for early 2004. This, I believe, is a first for ALGA.
• Reviewing the possibility of including video training as a lower cost alternative to specific location based training.

• Creating on-line CPE quizzes on Quarterly articles to begin in September 2004.

• Board approved proposal to enter into a contract with LearnLive Technologies, Inc. to produce web-based training of the Peer Review Training rather than the committee producing video training. The profits recognized from the regional trainings will be used to pay the required start-up costs.

• Working on an internet based training for Peer Review that could be available as early as July, but September at the latest.

Long-Term Conference Planning Committee

• In recognition of the 20th Anniversary of ALGA, the Board felt it appropriate to return to the site of the first ALGA Conference and approved the recommendation that the 2008 Conference be held in Philadelphia, Pennsylvania.

• Proposals for the 2007 Conference were received from Atlanta, Memphis, Oklahoma City, Arlington, Texas, and Grand Rapids, Michigan. The Long-Term Conference Planning Committee recommended Memphis for the conference site contingent on them being able to book the conference at the Peabody Hotel.

Membership Committee

• Working to identify states and provinces without ALGA members and concentrating efforts to recruit members. The Committee asked the Board to consider the possibility of providing complimentary one year memberships if needed to accomplish the Members in Every State and Province campaign.

• The Board also discussed and approved providing a 50% discount for first time members for the other Membership Committee projects.

• The Board discussed the possibility of offering student memberships.

Peer Review Committee

• Performed 19 peer reviews in the prior year.

• Updated the Peer Review Program to accommodate the changes included in Government Auditing Standards (2003 Revision). The Peer Review Committee will make these draft documents available via the ALGA web site in early 2004, to aid members in developing and assessing their office policies and procedures in light of the new Government Auditing Standards.

• The Review Coordinator rather than the Peer Review Team Leader will sign the peer review agreement.

• Will assess the potential liability associated with conducting peer reviews and the cost of insurance if it is determined that insurance is needed.

• Conducted a full-day peer review training as a pre-conference session for the fourth consecutive year.

• Considering whether or not to take on the project of addressing the peer review needs of ALGA’s Canadian members and other members required to perform audits in accordance with IIA Standards. The Board agreed to proceed with a survey to be taken by the Peer Review Committee to determine the need for this project.

Professional Issues Committee

• Conducted a survey on Critical Emerging Issues to which they received 50 responses. An analysis of responses is underway.

• Established a “Headlight” subcommittee to monitor pronouncements and guidance from five standard-setting bodies including GASB, IIA, GAO, ISACA, and the AICPA.

• Reviewed the Model Legislation and presented several recommendations for the Board to consider.
2004 ANNUAL CONFERENCE
May 23-26, Richmond, Virginia

Conference Theme: Enriched by History, Prepared for Progress

Lifetime Achievement Award Recipients

Robert O. Johnson, Jacksonville, FL
- ALGA’s third president (1991-1992)
- Board Member (1989)
- Served as ALGA’s appointed representative to the National Intergovernmental Audit Forum from 1993 to 1997

Knighton Award Recipients

Small Shop (1 to 5 auditors)
- Winner – Office of the City Auditor, City of Palo Alto (CA), Audit of the Development Review Process
- Honorable Mention – Metro Portland, Oregon, Metro Auditor, MERC’s Accountability Processes Need to Be Strengthened

Medium Shop (6 to 15 auditors)
- Winner – Office of the City Auditor, Kansas City (MO), Controls over Tax Increment Financing (TIF) Expenditures
- Honorable Mention – City of Orlando, Florida, Office of Audit and Evaluation Audit of Budget Development, Monitoring and Change Processes
- Honorable Mention – Maricopa County, Arizona, Internal Audit Department Countywide Fixed Assets March 2003

Large Shop (16 or more auditors)
- Honorable Mention – City of San Jose, California, Office of the City Auditor An Audit of the Fleet Management Division of the General Services Department’s Vehicle Replacement Program

Honorable Mention – City of Fullerton (CA), Maintenance Services Department Custodial Services Performance
• Honorable Mention – City of Philadelphia, Pennsylvania, Office of the Controller Office of Fleet Management, Review of Controls over City Fuel Supply

Special Project Award Recipients

**Small Shop (1 to 5 auditors)**
- Winner – Summit County, OH, Children Services Board Performance Audit Review
- Honorable Mention – Montgomery County, MD OIG, Animal Services Division Follow-Up Report

**Medium Shop (6 to 15 auditors)**
- Winner – King County, WA, Special Study of King County Jails

**Large Shop (16 or more auditors)**
- Winner – City of Phoenix, AZ, Domestic Violence Systems and Process Review
- Honorable Mention – Milwaukee County, WI, Audit Hotline and Audit Activity Addressing Potential Fraud, Waste, and Abuse
- Honorable Mention – City of Philadelphia, PA, Budgeting for a Preferred Place

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- LGAQ Volume 17, Number 1, September 2003
- LGAQ Volume 17, Number 2, December 2003
- LGAQ Volume 17, Number 3, March 2004

**COMMITTEE MEMBERSHIP**

**Advocacy**
Bob Wingenroth, Chair
Eduardo Luna, Board Liaison; Norman Butts; Umesh Dalel; Ann-Marie Hogan; Steve Shepherd; Ross Tate

**Awards**
Joe Harris, Coordinator
Costa Triantaphilides, Board Liaison

**Benchmarking**
Lou Lassiter, Coordinator

**Bylaws**
Pam Markham, Chair

**Conference**
Sherri Mahoney Idle, Chair
Sherry Ariail; Debra Johns; Lance Kronzer; Lou Lassiter; Gary Martin; Kathy Seay, Sharlene Wrenn

**Editorial Board**
Janis Koch, Editor
Costa Triantaphilides, Board Liaison; Frank DeMattos; Jerry Shaubel; Jim Williamson

**Education**
Beth Breier, Chair
Elizabeth Moore, Board Liaison; Barbara Berens; Michael Egan; LaVonne Griffin-Valade; Gary Lawrence; Peter Lippman; Denny Nester; Martha Rogers; Kathy Seay; Kim Shaw; Stan Wilmer; Bernard Zaucha

**Long-Term Conference Planning**
J.C. Squires (West), Chair
Chris Dawkins (East); Andrea Gage (Central); Sherri Mahoney Idle; F. Michael Taylor
Membership
Debbie Taylor, Chair
Sherry Mahoney Idle, Board Liaison; RD McLean; Gary Nienhuis; Michael O’Brien; Al Scaperotto, Richard Tracy; Tony Veneziano; Stan Wilmer

Nominations
Sherri Mahoney Idle, Chair
Alan Ash; Jerry Heer; J.C. Squires; F. Michael Taylor

Peer Review
Jim Williamson, Chair
Harriet Richardson, Board Liaison; Joanne Griggs, Region I Coordinator; Alan Ash, Region II Coordinator; Amanda Noble, Region III Coordinator; Mike Edmonds, Region IV Coordinator; Bill Greene, At-Large Member; Doug Norman, At-Large Member; F. Michael Taylor, At-Large Member

Professional Issues Committee
Colleen Waring, Chair
Harriet Richardson, Board Liaison; Lori Cox; Susanne Flynn; Joanne Griggs; Lou Lassiter; Eileen Marzak; Sam McCall; Roland Smith; Allan Vann

Webmaster
Gary Blackmer

ALGA REPRESENTATIVES

National Intergovernmental Audit Forum
Costa Triantaphilides

Advisory Council on Government Auditing Standards
Sam McCall, Steve Morgan, Jerry Silva (Jerry Heer named to serve per Winter 2003 LGAQ)

IIA Government Relations Committee
Alan Ash, Steve Morgan, Debbie Taylor

Center for Governmental Financial Management
International Training Committee
Alan Ash, Martha Haynie

Key National Indicators Initiative
F. Michael Taylor
ALGA HISTORY: 2004-05

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Internal Auditor, Overland Park, KS

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City Auditor, Phoenix, AZ

Treasurer
George J. McGowan
Audit & Evaluation Manager,
Orlando, FL

Past President
Jeffrey Griffiths
Auditor General,
Toronto, Ontario, Canada

At-Large Members
Jim Williamson
Assistant City Auditor,
Oklahoma City, OK

Lou Lassiter
Internal Audit Director,
Chesterfield County, VA

Eduardo Luna
Supervising Auditor, San Jose, CA

Elizabeth Moore
City Auditor, Memphis, TN

Sherri Mahoney Idle becomes ALGA’s 16th President at the annual conference in Richmond, Virginia

PRESIDENT MESSAGES

From the Local Government Auditing Quarterly, Summer 2004

One of my goals for this year is to encourage newer and/or not-so-active members, especially in small shops, to consider getting more involved in ALGA.

Of the 314 audit shops listed in the Audit Shop Characteristics section of the 2004 Member Directory, 123 (39%) are 1-2 person shops. However, only 7 people from those 123 shops were listed as Board and committee members.

Being a one-person audit shop, I was unsure when I was approached about being on the Board years ago. That went okay. Then I was unsure (terrified!) again when I was asked to be President-Elect. Yet, the past year was one of the most rewarding of my life so far.

It started in Toronto immediately after my election last June. Lou Lassiter, Chesterfield County Internal Audit Director, came up to me with a piece of paper folded to about 2 x 3 inches. As I unfolded it, he told me that a group of Virginia auditors had started meeting to talk about the 2004 conference to be held in Richmond. When I got the paper unfolded, I found a conference schedule with topic ideas already filling some of the boxes.

At that moment, I realized more than ever that no one in ALGA has to do anything on his/her own. If you are, you aren’t realizing the potential of ALGA. This organization was formed as a support system for local government auditors, and it works best when we all contribute.

Following are descriptions of some of the ALGA committees that are looking for members. You don’t have to wait to be asked; volunteer to serve.

The Advocacy Committee develops publicity materials to create public awareness of ALGA and the profession and of the accomplishments of our members. Committee members contact
jurisdictions where audit shops are in danger of being downsized or eliminated. Committee members also contact jurisdictions without auditors attempting to generate interest in starting audit functions.

The Education Committee tries to identify the educational needs of ALGA members and implement an education plan that provides members with the most cost-effective, quality education possible. Committee members also keep members updated on current events and issues in the audit community by preparing articles for the ALGA Quarterly.

The Membership Committee promotes the interest of prospective members and attempts to maintain existing members. Committee members recruit new members by making telephone calls and sending emails. Committee members also investigate non-renewals.

If you have questions about these or any other committee, please feel free to contact me at (913)895-6164 or smahoney@opkansas.org.

I look forward to the year ahead. The Board and committees are working on several exciting projects such as web-based training, an emerging issues survey, advocacy brochures, next year’s annual conference, and additional regional training opportunities. You can read about them in the May 22, 2004 Board minutes included in this issue.

Have a great summer!

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**HIGHLIGHTS OF THE YEAR**

- Education Committee develops a “quizzer” so members can get training credit for reviewing Quarterly journals
- Education Committee and Peer Review Committee collaborate on the first Peer Review training video
- Cooperative agreement with the Association of Government Accountants established
- First year that the benchmarking survey was administered online!
- The Comptroller General contacted ALGA for recommendations for the Advisory Council on Government Auditing Standards and the IIA asked us to be involved in their Global Initiatives project.

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**2005 ANNUAL CONFERENCE**

**June 12-15, Milwaukee, Wisconsin**

**Conference Theme:** Challenges and Opportunities Facing Local Government Auditors

**Lifetime Achievement Award Recipients**

**Richard C. Tracy**, City of Portland, OR
- ALGA’s second president (1990-1991)
- Formed the Model Legislation Committee to assist other local jurisdictions in developing an audit function
- Served the government audit community on the Advisory Council on Government Auditing Standards and the Government Accounting Standards Board

**Knighton Award Recipients**

**Small Shop (1 to 5 auditors)**
- Metro Auditor, Portland (OR), Management of Relationship with Oregon Zoo Foundation Needs Improvement

**Medium Shop (6 to 15 auditors)**
- City of Kansas City (MO), Performance Audit Street Maintenance

**Large Shop (16 or more auditors)**
- Metropolitan Transit Authority, Office of Inspector General (NY), Investigation into the MTA Long Island Rail Road Company Pension Plan and Plan for Additional Pensions
Special Project Award Recipients

**Small Shop (1 to 5 auditors)**
- City of Palo Alto, Review of Environmental Services Center Proposal

**Medium Shop (6 to 15 auditors)**
- City of Winnipeg, Integrated Risk Management Model

**Large Shop (16 or more auditors)**
- Not awarded

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- LGAQ Volume 17, Number 4, June 2004
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- LGAQ Volume 18, Number 3, March 2005

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**COMMITTEE MEMBERSHIP**

**Advocacy**
- Ann-Marie Hogan, Chair
- Mima Carmichael, Umesh Dalal, Sharon Kingsbury, Pam Markham, Jay Poole, Ross Tate

**Awards**
- Joe Harris, Coordinator
- Mike Eglinski, Ross Tate, Thomas Taylor

**Benchmarking**
- Lou Lassiter, Coordinator

**Bylaws**
- Bob Wingenroth, Chair

**Conference**
- Harriet Richardson, Chair
- Renata Falk, Jerry Heer, Tanya James, Doug Jenkins, Lori Schubert, Jackie Siewert, Jere Trudeau

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**Challenges and Opportunities Facing Local Government Auditors**

Hosted by the National Association of Local Government Auditors
Editorial Board
Janis Koch, Editor
Frank DeMattos, Jerry Shaubel, Jim Williamson

Education
Stan Wilmer, Chair
Gary Chapman, Michael Egan, Gary Lawrence,
Denny Nester, Martha Rogers, Kathy Seay, Kim
Shaw, Bernard Zaucha

Long-Term Conference Planning
Chris Dawkins (east), Chair
Andrea Gage (central), Denny Nester (west),
Sherri Mahoney Idle, Jeffrey Griffiths

Membership
Gary Nienhuis, Chair
Linda Bade, Gary Martin, Mike Norman, Richard
Tracy, Tony Veneziano

Nominations
Harriet Richardson, Chair
Jeffrey Griffiths, Jerry Heer, Pamela Markham,
F. Michael Taylor

Peer Review
Amanda Noble, Chair
Region I Coordinator – Mike Taylor
Region II Coordinator – Alan Ash
Region III Coordinator – Bill Greene
Region IV Coordinator – Mike Edmonds
Members at-Large – David Givans, LaVonne
Griffin-Valade, Theresa Weatherman, Jim
Williamson

Professional Issues
Colleen Waring, Chair
Candice Bridgers, Bill Cook, Mary Denzel,
Joanne Griggs, Lou Lassiter, Eileen Marzak,
Sam McCall, Roland Smith, Debbie Taylor, Allan
Vann

Webmaster
Gary Blackmer

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Center for Governmental Financial Management
International Training Committee
Alan Ash, Martha Haynie

Key National Indicators Initiative
F. Michael Taylor
ALGA HISTORY: 2005-06

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San Francisco, CA

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Internal Audit Director,
Chesterfield County, VA

Treasurer
Jerry Shaubel
Director, Auditor General’s Office,
Toronto, Ontario, Canada

Past President
Sherri Mahoney Idle
Internal Auditor, Overland Park, KS

At-Large Members
Ann-Marie Hogan
City Auditor, Berkeley, CA

Amanda Noble
Audit Manager, Kansas City, MO

Ross Tate
County Auditor, Maricopa County, AZ

Colleen Waring
Deputy City Auditor, Austin, TX

Harriet Richardson
becomes ALGA’s 17th President at the annual conference in Milwaukee, Wisconsin

PRESIDENT MESSAGES

From the Local Government Auditing Quarterly, June 2005

As I thought about what to write for my first message, I thought about why I became involved in ALGA. My interest in ALGA grew from an opportunity to attend the 1996 annual conference in Bellevue, Washington. All I really knew about ALGA at the time was that they produced a quarterly publication that included several useful articles about auditing and lots of abstracts of audits from offices around the country. At the time, ALGA had just started its annual award program and I was the first recipient of the award for an audit that I did on temporary contract workers. ALGA invited me to attend the conference to do a presentation on the audit and to accept the award. When the conference was over, I was hooked - I knew that this was an organization that I wanted to become involved with and that I wanted to continue attending their conferences.

Since then, I fulfilled my goal, both by continuing to attend the conferences and becoming active in the organization. As last year’s president-elect, I not only got to attend the conference, I got to plan it! So now I want to thank all of you who attended the conference in Milwaukee, as well as all of the members of the conference planning committee and ALGA Member Services who worked hard to provide you with a first-class training opportunity. The committee developed a program around the theme, “Challenges and Opportunities Facing Local Government Auditors,” which provided a variety of outstanding speakers to address a range of topics that are important to the future of local government auditors.

“Challenges and opportunities” was not only the theme of the conference, it was also the theme of my life as president-elect. It was a challenge because of all of the great things happening in local...
government auditing that I was able to have an
effect on as a member of the ALGA board. It was
also a challenge because of all of the work involved
in planning a conference to meet the needs of our
members. In the midst of all of that, I made a cross-
country move to accept a new job opportunity as
the director of performance audits for the city and
county of San Francisco.

At the same time, being president-elect and
planning the conference offered many opportunities
that I otherwise would not have had. I met or spoke
with many great people in the auditing community
and got to know several others much better over
the past year. Many of these people have become
excellent resources for me in my daily work. Most
importantly, I’ve achieved both personal satisfaction
and professional growth from the opportunity to be
not just a member, but an active member.

Now, as I look back over the past ten years since
I attended my first conference, I am amazed
both at how the organization has grown and
how much more we do to provide services to our
members through the work of our committees.
I can look back at this past year and say, yes,
it was a challenge, but the opportunities were
well worth it. I encourage all of you who have
never attended an ALGA conference or become
involved in the association to take advantage of
the opportunity to do so. You can start planning
now by marking out May 21-23 on your calendar
to attend next year’s conference in San Jose, CA.
The conference will be followed immediately by the
Biennial Intergovernmental Audit Forum, which will
provide the opportunity to earn extra CPE while
you are there. If you want to become active on
a committee, give me a call and we can discuss
your interests and find a place for you as our
committees continue to grow.

I look forward to the opportunity to serve all of you
as ALGA president during the next year.

From the Local Government Auditing Quarterly,
September 2005

This quarter’s message is devoted to all of our
hard working members who diligently work behind
the scenes on ALGA’s many committees. The
purpose of the committees, according to ALGA’s
Constitution and Bylaws, is to “assist in carrying out
the programs and operations of the Association.” In
my short time as president of ALGA, I’ve come to
realize how limited that definition is and that it really
does not do justice to the effort that many of our
members devote to committee work or to the level
of professionalism that they exhibit in performing
that work.

I have had numerous conversations during the
past several months with the committee chairs
as they embark on the years (or more) worth of
work that lies ahead of them. The one thing that
stands out among all of them is the enthusiasm
with which they approach their work and that they
generate among their committee members. For all
of these members, the reward is not only in what
they contribute to ALGA, but also in what that work
contributes to the advancement of the auditing
profession.

Here are some of the recent and planned
accomplishments of our committees:

The Advocacy Committee, chaired by Ross Tate
of Maricopa County, Arizona, recently updated
two ALGA brochures used to advocate for the
creation and enhancement of independent audit
functions. The committee has responded to
numerous requests from local governments who
are interested in establishing new audit functions
or are considering eliminating or reducing the
resources of their audit functions. The committee
recently established an advisory group of members
who work one-on-one with specific organizations in
need of advocacy services but do not participate in
all of the activities of the committee.

George McGowan, Audit Manager for Orlando,
Florida, recently became chair of the Awards
Committee. During the year, the Awards Committee
will focus on clarifying the evaluation criteria and
developing a system for ensuring consistency
in how the criteria are used when judging award
submissions.

Plans are currently underway to establish a
new Communications Committee, which will
incorporate the responsibilities of the previous
Editorial Committee and maintenance of the ALGA
website, as well as assume other responsibilities.
Janis Koch from Multnomah County, Oregon, and
current editor of the Local Government Auditing
Quarterly, will chair this committee. One of the
Communications Committee’s initial efforts will
focus on developing the Quarterly into a more
professional looking publication and increasing the
number of articles and book reviews relevant to local government auditors.

The Education Committee, chaired by Stan Wilmer of Denver, Colorado, continues to provide our members high-quality, low-cost training opportunities, and recently sponsored another successful training session in Orlando, Florida. Our members consistently give these sessions high evaluations, which is a direct reflection of this committee’s hard work. The committee recently implemented an on-line training program that allows members to obtain free CPE by participating in the “Quizzer” training project for the ALGA Quarterly and worked with the

Peer Review Committee to implement an on-line version of the popular training on how to conduct an ALGA peer review.

The Long-Term Conference Planning Committee, chaired by Chris Dawkins of Orange County, Florida, recently clarified the boundaries of each region and the guidance for evaluating proposals from organizations wishing to host the annual ALGA conference. By the time you read this, the committee will be in the process of evaluating proposals for the location that will host the 2009 annual conference, to be held somewhere in the western region.

The Membership Committee, chaired by Gary Nienhuis of Modesto, California, diligently works to increase ALGA’s membership and retain current members. The committee follows up on leads for new members through an active recruiting and referral program. During the year, the committee plans to update ALGA’s membership brochure and continue promoting ALGA as the professional organization for local government auditors.

The Peer Review Committee, chaired by Amanda Noble of Kansas City, Missouri, continues to provide low-cost, quality peer reviews to our members. The committee is currently working on a project to incorporate Red Book audits into the Peer Review Guide, and plans to begin testing the guide later this year in audit shops that conduct Red Book audits.

The Professional Issues Committee, chaired by Debbie Taylor, Jackson County, Oregon, is preparing to conduct its second emerging issues survey. The committee devotes much of its time to monitoring new developments in the audit profession and providing input to standard-setting bodies regarding the concerns of ALGA members. The committee recently reviewed and commented on two ISACA exposure drafts, is developing a model job description for chief audit executives, and is initiating a project for ALGA members to share their policies and procedures through the Internet.

As you can see from these summaries, there is a lot of work that goes on outside of the board meetings and the annual conference. Over 60 of our members actively participate on one of these committees. The devotion of our committee members to making ALGA your professional organization is one of the reasons for our success.

The strength of the committees has grown significantly over the years as our organization has grown. I encourage those of you who have not taken the opportunity to participate on a committee to do so as ALGA continues to grow in the future.

From the Local Government Auditing Quarterly, December 2005

When Mark Funkhouser was recently preparing his paper to present at the International Research Colloquium in Belfast, Ireland (see Funkhouser on Auditing), he asked ALGA board members to provide their comments on the paper. As I was reading it, I saw a blank space where he intended to fill in the number of ALGA members. I wrote in 1,400 because that was the most recent number that I had seen as our membership. I then decided to check with Member Services to have them confirm how many members we actually had. I was pleasantly surprised to learn that we had recently passed a membership threshold - 2,000 members! Because we register as organizations, we weren’t certain that we would be able to identify who the 2,000th member was. However, as it turns out, the 2000th member is the only person registered for his audit shop, so we were able to identify that person as Ken Johnson from Palm Beach County, Florida.

So as the highlight of this message, I am pleased to say:

WELCOME KEN JOHNSON - ALGA’S 2000th” MEMBER!
It is great to see our membership grow, especially when one considers our humble beginnings. We have truly become the organization of choice for local government auditors, and with more and more audit shops being established around the country, I expect that we will see ALGA hitting membership thresholds much sooner that we have in the past.

On another note, the Board of Directors recently met and accomplished a lot during its meeting. We have decided that it’s time to look at updating our strategic plan, which is now five years old. So during the year, we’ll be looking at the goals that were previously established to make sure that they are still appropriate for accomplishing our mission, and then will review and update the strategies for accomplishing each goal. Lou Lassiter, secretary of the board, will lead this effort.

At the board meeting, the Long-Term Conference Planning Committee provided its recommendation for the location of the 2009 conference, and the board approved the recommendation to hold the 2009 conference in San Francisco, CA. I want to thank Chris Dawkins for his hard work during the past two years as chair of the Long-Term Conference Planning Committee. He recently turned the reins over to Andrea Gage, who will work with the committee to continue strengthening the process for selecting sites for our annual conference. Andrea attended the recent board meeting and demonstrated that she will be a great asset to ALGA’s leadership team.

The board also heard the results of the survey recently completed by this year’s Conference Planning Committee. The results of that survey will help both the Long-Term Conference Planning Committee and future annual Conference Planning Committees to plan conferences that continue to meet the needs of our membership. The overriding theme of the survey was that members are not strongly interested in deluxe hotels - clean and comfortable will do just fine, as long as we continue to offer a relevant and stimulating conference program at a reasonable cost.

The survey results also showed that travel expenses are also an important consideration for attendance at our conferences, and continuing to include meals as part of the conference registration fee will allow a higher number of our members to attend.

And while we’re on the topic of conferences, the Conference Planning Committee is working hard to plan the 2006 annual conference in San Jose. For the first time in several years, we will again be pairing up with the National Intergovernmental Audit Forum to provide a week of CPE - all in one location. This year, you can attend the ALGA conference during the first part of the week, and the Biennial Forum during the second part of the week. Please begin planning now to join us in San Jose for the 2006 annual conference. Additional information about both conferences is in the center of this issue of the Quarterly.

From the Local Government Auditing Quarterly, March 2006

This year has flown by, and I can’t believe that I’m already writing my final message! I want to thank all of the board members and committee staff for the hard work they have done this year – they have all had a significant role in making us a better and stronger organization.

By the time you receive this, you should have already received a copy of the conference registration brochure. Jim Williamson and the conference committee have planned a great program for you that is built around the theme, “Adding Value and Improving Service.” At a member rate of $395, the conference continues to be a great value for your training dollar. I look forward to seeing all of you in sunny California in May!

In February, the ALGA board met at Member Services’ office in Lexington, Kentucky. This was the first time the board had met there, and it gave us the opportunity to see the many initiatives that our Member Services staff have undertaken to provide us better service. For those of you who may not be aware of this - Member Services provides administrative support to ALGA under a contract with the National Association of State Auditors, Comptrollers, and Treasurers. Because of this, ALGA generally benefits from NASACT’s investment in information technology initiatives. Trish Knight and Donna Maloy eagerly showed us some of their most recent changes, including improvements in the conference online registration and accounting systems, and electronic document management. They are also exploring ways to automate the dues renewal process in the future. All of the board was impressed not just with the improvements they have made, but also with the enthusiasm shown by the Member Services staff.
in being able to pass these improvements on to us. We also had the opportunity to meet Kinney Poynter, NASACT’s executive director, and Fay Kurkjy, who is new to the Member Services team. Although Member Services works behind the scene for most of you, their efforts definitely make life easier for the board and committees. So I would like to extend a thank you to Kinney and the Member Services staff - Donna, Trish, Glenda, and Fay - for all of your hard work.

We are now posting the minutes of our board meetings on the ALGA website as soon as they are ready for publication. But in case you haven’t seen them yet, I want to direct you to a few highlights. Later this year, the board will begin reviewing and updating our Strategic Plan. The current plan is now over five years old and does not necessarily address our current needs. As a starting point, the committee chairs are reviewing the plan and noting areas that need changes based on their current committee work plans. Once those needs are identified, we’ll begin to address them and develop a plan for the future of ALGA.

We will also be seeing a new and expanded website in the next few months. Webmaster Gary Blackmer presented an online demonstration of changes he is making to the website. The website will use new software that will allow users to logon, participate in discussion forums, and participate in polls. In addition to the general information that is currently posted on our website, there will be additional site features available to committees to improve their ability to communicate with each other.

In closing, I want to thank all of you for the opportunity to serve as your president during the past year. There are way too many of you to name individually, but thanks to all of you who helped me through this year with your advice and suggestions - I could not have done this alone, and you have all helped to make this a rewarding experience for me.

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**HIGHLIGHTS OF THE YEAR**

- Efforts to identify non-ALGA cities from the largest cities and counties.
- Peer review finalized their “Guide for Red Book Peer Reviews”
- Name task force decides on ALGA (Association of Local Government Auditors) to replace current name of National Association of Local Government Auditors.
- Operations manual/Strategic plan update commenced.
- Cooperative agreements being developed with ACL
- Cooperative agreements being developed with IIA

**2006 ANNUAL CONFERENCE**

**May 22-23, San Jose, California**

**Conference Theme:** Adding Value and Improving Service

**Lifetime Achievement Award Recipients**

**Joe Harris,** City of Detroit, MI

- ALGA’s second president (1990-1991)
- Formed the Model Legislation Committee to assist other local jurisdictions in developing an audit function

**Knighton Award Recipients**

**Small Shop (1 to 5 auditors)**

- Gold: Gresham (OR) Gresham Fire and Emergency Services Overtime: Actions Recommended to Reduce Costs
- Silver: Palo Alto (CA) Audit of Parks Maintenance

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• Bronze: Metro - Portland (OR) Eliminate or Revise the Regional System Fee Credit Program
• Honorable Mention: Torrance (CA) City of Torrance Audit of Residential Rubbish Billing
• Honorable Mention: Riverside (CA) Public Utilities - Water Division: Production, Operations and Maintenance Functions

Medium Shop (6 to 15 auditors)
• Gold: City of Portland (OR) Police Investigations: Improvements Needed to Address Relatively Low Clearance Rates
• Silver: City and County of Honolulu (HI) Audit of the City’s Road Maintenance Practices
• Bronze: City of Oklahoma City (OK) Performance Audit of General Obligation Bond Program
• Honorable Mention: City of San Jose (CA) Audit of Agreements between the City and the Filipino American Senior Opportunities Development Council

Large Shop (16 or more auditors)
• Gold: City and County of San Francisco (CA) Health Service System: The System is Not Structured, Governed or Managed Effectively to Ensure Equitable and Cost Effective Health Benefits for All Members and Their Employers
• Silver: Orange County Comptroller (FL) Audit of Orange County Highway Construction Division
• Bronze: Miami-Dade County Public Schools (FL) Audit of Payroll and Timekeeping Practices at Maintenance Operations and Facilities Construction

ALGA QUARTERLY ISSUES
• LGAQ Volume 18, Number 4, June 2005
• LGAQ Volume 19, Number 1, September 2005
• LGAQ Volume 19, Number 2, December 2005
• LGAQ Volume 19, Number 3, March 2006

COMMITTEE MEMBERSHIP

Advocacy
Ross Tate, Chair
Gary Blackmer, Mima Carmichael, Jeffrey Griffiths, Ann-Marie Hogan, Sharon Kingsbury, Eli Littner, Pamela Markham, Jay Poole
Awards
  George McGowan, Chair
  Bill Cook, Cyndy Cross, Mike Eglinski, Suzanne Flynn, Greg McDowell, Tamara Thompson, Allen Vann, Leslie Ward, Pamela Weipert

Benchmarking
  Lou Lassiter, Coordinator

Bylaws
  Lou Lassiter, Chair

Communications
  Corrie Stokes, Chair
  Gary Blackmer, Webmaster
  Doug Whitworth, Editor
  Gary Chapman, Frank DeMattos, Jerry Shaubel, Pablo Federico

Conference
  Jim Williamson, Chair
  Mike Edmonds, Renata Falk, Eduardo Luna, Jerry Silva, Martin Krone

Education
  Stan Wilmer, Chair
  Vanessa D’Souza, Mike Egan, Andrea Gage, Lora Holland, Drummond Kahn, Gary Lawrence, Elizabeth Moore, Denny Nester, John Robertson, Martha Rogers, Bernard Zaucha

Long-Term Conference Planning
  Chris Dawkins (east), Chair
  Andrea Gage (central), Denny Nester (west), Jeffrey Griffiths, Lou Lassiter, Colleen Waring

Membership
  Gary Nienhuis, Chair
  Linda Bade, Jason Egert, Dennis Goggan, Gary Martin, Mike Norman, Danica Rogers, Richard Tracy, Tony Veneziano

Peer Review
  Amanda Noble, Chair
  Region I Coordinator – Mike Taylor
  Region II Coordinator – Alan Ash
  Region III Coordinator – Bill Greene
  Region IV Coordinator – Mike Edmonds
  Members at-Large – David Givans, LaVonne Griffin-Valade, Drew Harmon, Theresa Weatherman

Professional Issues
  Debbie Taylor, Chair
  Beth Breier, Candice Bridgers, Bill Cook, Mary Denzel, Joanne Griggs, Doug Jenkins, Eileen Marzak, Tracy McTaggart, Gerald Schaefer, Colleen Waring

ALGA REPRESENTATIVES

National Intergovernmental Audit Forum
  Costa Triantaphilides

Advisory Council on Government Auditing Standards
  Mark Funkhouser, Jerry Heer, Steve Morgan, Jerry Silva

IIA Government Relations Committee
  Alan Ash, Phillip Cheng, Sam McCall, Tracy McTaggart, Elizabeth Moore, Debbie Taylor, Leslie Ward, Colleen Waring

Center for Governmental Financial Management
  International Training Committee
  Alan Ash, Martha Haynie

Key National Indicators Initiative
  F. Michael Taylor

Domestic Working Group
  Mark Funkhouser, Jerry Heer, Leslie Ward
ALGA HISTORY: 2006-07

Board Members Harriet Richardson and Ann-Marie Hogan gave a presentation on establishing an independent audit function and audit committee to the San Diego City Council in November 2006. Their efforts were successful and Ann-Marie Hogan subsequently assisted San Diego’s Council Staff in developing charters, policies, etc. for these new functions.

Several ALGA members have been involved in communicating local government auditing issues, concerns and perspective to the Government Accountability Office. The Professional Issues Committee (Chair Gerald Schaefer) and Peer Review Committee (Chair Alan Ash) along with Board Member Amanda Noble assessed GAO’s exposure draft of revisions to Government Auditing Standards. They developed ALGA’s August 2006 comments on the exposure draft and are continuing to assess GAO’s proposed revisions to the quality control standards, the comment period for which

PRESIDENT’S MESSAGE

ALGA is an advocate and representative for local government auditors. A significant amount of our organization’s resources are devoted to these efforts. As with all of ALGA’s activities, the effectiveness of our efforts hinge on the professionalism and expertise of dedicated volunteer members I would like to take a moment to highlight a number of recent and ongoing advocacy projects/activities.

Jay Poole, Advocacy Committee Chair, presented a session promoting the value of government auditing at the New York State School Board Association Conference in October 2006. The Advocacy Committee will be presenting a similar session at the National Association of Counties Conference in July 2007. These presentations are particularly important because they provide ALGA with an opportunity to speak directly to those with authority to initiate or expand an auditing function within their jurisdictions.

Jim Williamson becomes ALGA’s 18th President at the annual conference in San Jose, California

BOARD OF DIRECTORS

Officers
President
Jim Williamson
Assistant City Auditor,
Oklahoma City, OK

President Elect
George McGowan
Audit & Evaluation Manager
Orlando, FL

Secretary
Lou Lassiter
Internal Audit Director,
Chesterfield County, VA

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Jerry Shaubel
Director, Auditor General’s Office
Toronto, Ontario, Canada

Past President
Harriet Richardson
Performance Audits Director,
San Francisco, CA

At-Large Members
Amanda Noble
Deputy City Auditor Atlanta, GA
Ann-Marie Hogan
City Auditor, Berkeley, CA
Mike Edmonds
Supervising Auditor, San Jose, CA
Ross Tate
County Auditor, Maricopa County, AZ
Ending in March 2007. Additionally, members Jerry Heer, Mark Funkhouser, Steve Morgan and Jerry Silva represent ALGA and our profession on GAO’s Advisory Council on Government Auditing Standards.

ALGA continues to work with the Institute of Internal Auditors in promoting the value of and addressing issues unique to local government auditing. ALGA endorsed the IIA’s practice guide The Role of Auditing in Public Sector Governance issued in November 2006. The guide presents information on the importance of public sector auditing to effective governance. ALGA members Colleen Waring, Mark Funkhouser, Jerry Heer, Ann-Marie Hogan, and Amanda Noble were among the principal authors of this publication. ALGA also made certain commitments in support of an IIA grant application to develop performance audit training. The proposal was approved in October 2006 and ALGA is working with the IIA to make this training available to ALGA members. On another IIA related note, the Professional Issues Committee, Peer Review Committee and Amanda Noble are assessing the IIA’s exposure draft of proposed changes to the Professional Practices Framework They will develop ALGA’s comments on the exposure draft, which are due to the IIA in April 2007.

Former ALGA president Mike Taylor continues to represent ALGA on the Key National Indicators Initiative sponsored by the National Academies. GAO and the National Academies initiated this project in 2003 for the purpose of developing a single resource for data on a wide variety of important economic, environmental and social measures at the local, regional and national levels.

Finally, in November 2006, ALGA sent a letter supporting advancement of the Governmental Accounting Standards Board’s research project on service efforts and accomplishments reporting. Advancement of the project was approved and CASB held a roundtable meeting of interested parties/organizations in January 2007 to share research findings, views and perspectives. ALGA member Jim Webster participated in the roundtable meeting as our organization’s representative.

As is always the case when I attempt to list the activities and achievements of ALGA’s volunteer members, there is never enough space to mention everything and everyone involved. For these certain omissions I apologize in advance. While the projects listed above are important and those involved are worthy of recognition, we should not lose sight of the fact that what each of us do on a daily basis to enhance transparency in government and improve service delivery in our communities is the most important and valuable means of advocating for our profession.

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**HIGHLIGHTS OF THE YEAR**

- Members approve a name change from N.A.L.G.A. to ALGA.
- Webmaster Gary Blackmer has rolled out our new website at www.governmentauditors.org. Expanded features such as discussion roundtables, on-line abstract submission, and an event calendar have been added. The only thing our website needs to become an even better professional tool is member participation.
- Advocacy will be promoting performance auditing to organizations without audit functions at the annual meetings of the New York State School Board Association and the National Association of Counties.
- The Awards Committee is enhancing process efficiency and consistency of judging in the prestigious Knighton Award program.
- Communications continues to expand the functionality of the ALGA website and enhance the design and content of the LGAQ. Communications is also notifying members and contacting key affiliates regarding the new website domain.
- The Education Committee is continuing to provide high-quality, low-cost training opportunities for members outside that offered at the annual conference. Regional training events are being organized, CPE is still available through the LGAQ Quizzer program, the committee is regularly contributing articles to the LGAQ, and audio conferences are on the drawing board.
• NASBA approval of CPE for audio trainings received.
• Long Term Conference Planning has updated the future conference site proposal and selection process.
• Membership has expanded targeted organizations for recruiting to include transportation agencies and school districts.
• The Peer Review Committee is on pace to shatter the previous record for number of peer reviews provided to member organizations. These reviews primarily cover Government Auditing Standards (Yellow Book) and do not yet reflect the increase in demand expected to result from the recent expansion of the peer review program to include International Standards for the Professional Practice of Internal Auditing (Red Book).
• The Red Book Peer review guide has been completed and placed on the website.
• Professional Issues recently developed and coordinated ALGA’s comments to GAO on the Yellow Book exposure draft. Peer Review was instrumental in developing these comments.
• The newly formed Strategic Planning Committee is updating ALGA’s strategic plan.
• The Board has also approved a new Student Member Program designed to increase awareness and interest in our profession. A number of benefits including electronic copies of the LGAQ are available to students at no cost. A flyer containing more information about the Student Member Program is posted on the website. Please feel free to distribute the flyer to local colleges and universities in your area.
• ALGA has entered into a Memorandum of Understanding with the Institute of Internal Auditors. The MOU provides a framework for collaboration in areas that are beneficial to both organizations such as advocacy, professionalism, training, and member value.

2007 ANNUAL CONFERENCE
June 10-13, Memphis, Tennessee

Conference Theme: Walkin’ in Memphis: Practical Tips to Beat the Audit Performance Blues

Lifetime Achievement Award Recipients
Mark Funkhouser, Kansas City, MO
• Second editor of Newsletter / Quarterly (1990 - 1999)
• Author of “Funkhouser on Auditing” articles
• Recipient of AGA’s Eithorn-Gary Award for outstanding contribution to advancing government accountability.

Colleen Waring, Austin, TX
• Chair of Professional Issues Committee
• Co-author of IIA Practice Guide titled “The Role of Auditing in Public Sector Governance”

Knighton Award Recipients

Small Shop (1 to 5 auditors)
• Gold: Office of the Metro Auditor, Portland (OR) MERC Facilities Efficiently Managed - Perhaps Too Efficiently
• Silver: Office of the City Auditor, City of Gresham (OR) Police Overtime: More Officers and Additional Controls Could Reduce Costs and Improve Accountability
• Bronze: Office of the City Auditor, Palo Alto (CA) Audit of Street Maintenance
• Honorable Mention: City Auditor’s Office, Gainesville (FL) Review of Arthur J. Gallagher & Company Insurance Brokerage Services

Medium Shop (6 to 15 auditors)
• Gold: Office of the City Auditor, San Jose (CA) An Audit of Citywide Grant Oversight: Citywide Grant Administration Needs To Be More Centralized, Coordinated and Consistently Applied
• Silver: Office of the City Auditor, Portland (OR) Street Paving: More Proactive Maintenance Could Preserve Additional City Streets Within Existing Funding
• Bronze: Office of the City Auditor, Tallahassee (FL) Audit of City Pension Investments
• Honorable Mention: Audit Department, Winnipeg (MB) An audit of the Photo Enforcement Program
• Honorable Mention: Office of the City Auditor, Oklahoma City (Oklahoma) Finance Department Procurement Card (Pro-Card) Program

**Large Shop (16 or more auditors)**

• Gold: Office of the Inspector General, Metropolitan Transportation Authority (NY) Subway Flooding During Heavy Rainstorms: Prevention and Emergency Response
• Silver: Office of the City Auditor, City of Philadelphia (PA) Condition of Police Facilities
• Bronze: Office of the Controller, City of Los Angeles (CA) Performance Audit of the Department of Building and Safety’s Inspection and Code Enforcement Activities

**ALGA QUARTERLY ISSUES**

• LGAQ Volume 19, Number 4, June 2006
• LGAQ Volume 20, Number 1, September 2006
• LGAQ Volume 20, Number 2, December 2006
• LGAQ Volume 20, Number 3, March 2007

**OTHER PUBLICATIONS**

• Why Your Organization Should Continue to Support Independent Performance Auditing
• Model Legislation Guidelines for Local Government Auditors

**COMMITTEE MEMBERSHIP**

**Advocacy**

Jay Poole, Chair
Gary Blackmer, Jeffrey Griffiths, Ann-Marie Hogan, Sharon Kingsbury, Eli Littner, Umesh Dalal, Mark Funkhouser, Joanne Griggs, Jerome Heer, Jim Kaplan, Autumn McKinney, Don Mullinax, Amanda Noble, J.C. Squires,
Leslie Ward, Gary Lawrence, Carmen Kavelman, Patra Carroll, Ron Vavrick, Allen Vann, Stuart Grifel

**Awards**
Bill Cook, Chair
Suzanne Flynn, Greg McDowell, Allen Vann, Leslie Ward, Pamela Weipert

**Benchmarking**
Jeff Litchfield, Coordinator

**Bylaws**
Lou Lassiter, Chair

**Communications**
Corrie Stokes, Chair
Gary Blackmer, Webmaster
Doug Whitworth, Editor
Gary Chapman, Frank DeMattos, Jerry Shaubel, Pablo Federico, Brandon Haynes, Eric Palmer

**Conference**
George McGowan, Chair
Sherri Mahoney Idle, Elizabeth Moore, Doug Jenkins, Chris Dawkins, Leon Pattman

**Education**
Elizabeth Moore, Chair
Vanessa D’Souza, Ken Johnson, Andrea Gage, Lora Holland, Drummond Kahn, Gary Lawrence, Denny Nester, John Robertson, Martha Rogers, Lisa Skapura, Stephanie Fulsom-Roberts, Stan Wilmer, Kymber Walnumson, Mike Egan, Kathy Seay

**Long-Term Conference Planning**
Andrea Gage, Chair
Kathy Seay, Denny Nester, Colleen Waring, Jeffrey Griffiths

**Membership**
Mike Westfall, Chair
Jason Egert, Dennis Goggin, Cynthia Bradford, Richard Tracy, Stuart Grifel, Jane Ying

**Peer Review**
Alan Ash, Chair
Region I Coordinator – Theresa Weatherman
Region II Coordinator – Drew Harmon
Region III Coordinator – Bill Greene
Region IV Coordinator – Mike Taylor
Members at-Large – Mike Eglinski, David Givans, LaVonne Griffin-Valade, Amanda Noble

**Professional Issues**
Gerald Schaefer, Chair
Beth Breier, Candice Bridgers, Joanne Griggs, Stephanie Jackson, Eileen Marzak, Greg McDowell, Katherine Still, Tracy McTaggart, Colleen Waring

**Strategic Planning**
Mike Edmonds, Chair
Harriet Richardson, Drummond Kahn, Alan Ash

**ALGA REPRESENTATIVES**

**Advisory Council on Government Auditing Standards**
Mark Funkhouser, Jerry Heer, Steve Morgan, Jerry Silva, Beryl Davis

**Key National Indicators Initiative**
F. Michael Taylor

**National Electronic Commerce Coordinating Council**
Suzanne Flynn
Greetings! Before I get to the news of the Association, let me express my thanks to you for entrusting the reins of the Association to me. I appreciate your confidence and support. I will also need your help and involvement. Volunteer leaders are vital to our continued success. You can get involved in many ways, so please read on!

First, Congratulations to Jim Williamson for a most successful year as ALGA President. Jim, on behalf of our members, thank you Jim for your leadership. I will count on your advice and friendship as I serve as President.

As I write this, I am beginning to sink into “panic mode” with thoughts of the many last minute details for the Annual Conference. I am extremely grateful to the wonderful folks at ALGA Member Services and my colleagues on the 2007 Conference Planning Committee. As with all aspects of our Association, the Annual Conference would not be successful without Member Services and the committee members who dedicate their time and talent towards ensuring this premier training and professional development opportunity is planned and executed to best serve your needs. The committee members are: Elizabeth Moore and Leon Pattman from the City of Memphis, Chris Dawkins of Orange County Comptroller (FL), Sherri Idle of the City of Overland Park, Doug Jenkins of Milwaukee County, and Tommy Cates of Shelby County (TN). Thanks to all of you for your support and dedication.

One of the other key duties of the President-Elect is to participate on the Nominating Committee, which reviews nominees for open Board positions and recommends a Slate of Officers and Board Members for approval at the Annual Conference. The Nominating Committee’s charge includes...
evaluating nominees’ career qualifications, degrees, certifications, experience, participation, professional contributions, leadership, ability to work well in a board setting, and diversity in geographic location, gender, minority class, and audit function size. The Nominating Committee is appointed by the President and approved by the Board. The committee consisted of the following dedicated members: Joanne Griggs of the City of Virginia Beach (as Past-President representative), myself (as President-Elect), Eduardo Luna of the City of San Jose, Elizabeth Moore, and Jere Trudeau of Milwaukee County. We met and discussed several nominees and recommended the FY 2007-08 Slate of Officers and Board Members:

- President – George McGowan
- President-Elect – Jerry Shaubel, City of Toronto
- Treasurer – Amanda Noble, City of Atlanta
- Secretary – Lou Lassiter, Chesterfield County (VA)
- At-Large – Mike Edmonds, City of Oakland
- At-Large – Ross Tate, Maricopa County (AZ)
- At-Large – Beth Breier, City of Tallahassee (FL)
- At-Large – Bill Greene, City of Phoenix

Please wish these members well as they lead the Association through the next year.

Now, enough about all that. Its time to talk about YOU. You know who you are. You are the members who have thought about joining an ALGA Committee, but for some reason have not. Its time for you to get involved. Our Association is only successful when we have many dedicated individuals volunteering time to a committee.

Just call me or any other Board Member, Committee Chair or Committee Member. We could each tell you of specific examples of the many benefits of getting involved as an ALGA Committee member: interaction with other government auditing professionals on current technical and professional challenges, development of our profession as a whole and the individuals who work as auditors, participation in standard-setting, recognition of our peers, assistance with the creation of new audit functions or to help functions that are challenged, and finally, input into how the Association moves forward to meet the many challenges we have yet to face.

Does this sound like work that can be accomplished by a few people? Of course not! Get involved and be a part of the success of the best professional resource for local government auditors. Review the list of committees on our website (www.governmentauditors.org) and call or email the Committee Chair or me to sign up! You won’t regret it and may even catch yourself having some fun while you serve.

Congratulations to Mark Funkhouser and Colleen Waring, the latest recipients of our Lifetime Member Award. Without volunteer leaders like these two individuals – where we this Association be?

Lastly, thanks again for trusting me to lead the Association in the next year. Please call or e-mail me at any time with any comments, concerns, or causes. Praise and compliments are also accepted!

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**HIGHLIGHTS OF THE YEAR**

- Published an anniversary edition of the Local Government Auditing Quarterly, commemorating the 20th anniversary of ALGA
- The Board approved the “ALGA Website Award Program” to be initiated through a joint venture of the Communications and Awards Committees
- First training teleconference with members and others listening on 48 telephone lines across the U.S. and Canada.
- First Red Book Peer Review Guide rolled out (June 2007)
- San Antonio selected for 2010 conference
- The ALGA Board and Peer Review Committee met in New Orleans (Feb 2008) and then stayed over to do a volunteer work day with Habitat for Humanity.
2008 ANNUAL CONFERENCE
May 19-20, Philadelphia, Pennsylvania

Conference Theme: Celebrating Our Past... Anticipating Our Future

Lifetime Achievement Award Recipients
Joanne Griggs, Virginia Beach VA
- Joanne worked in local government auditing for over 22 years. She was one of the founding members of ALGA, serving on the Board and a variety of committees. Joanne participated on or led numerous peer review teams and task forces and spoke both nationally and internationally in support of local government auditing.

Jerry Silva, San Jose CA
- Jerry worked in local government auditing for 22 years. He was one of the founding members of ALGA and served on the Board as president-elect, president, and past president. Jerry has done quite a bit of speaking at a variety of conferences and has been a strong advocate for the profession through his involvement in numerous national organizations.

Knighton Award Recipients
Small Shop (1 to 5 auditors)
- Gold: Metro Auditor, Portland (OR) Natural Areas Program: Improved Transparency Recommended
- Silver: Palo Alto (CA) Audit of Library Operations
- Bronze: Erie County (NY) Audit and Review of Operations of the Erie County Holding Center
• Honorable Mention: Johnson County (KS) Self-Insured Health Care Plan Review

Medium Shop (6 to 15 auditors)
• Gold: Portland (OR) Sexual Assault Response and Investigation: Portland efforts fall short of a victim-centered approach
• Silver: Seattle (WA) Seattle Indigent Public Defense Services
• Bronze: Multnomah County (OR) Elections Audit

Large Shop (16 or more auditors)
• Gold: Maricopa County (AZ) Environmental Services Review of Selected Areas within the Maricopa County Environmental Services
• Silver: Orange County (FL) Audit of the Orlando-Orange County Expressway Authority
• Bronze: Philadelphia (PA) Emergency Medical Services: Strained Resources Creating Major Impediments to Quick Response Time
• Honorable Mention: Phoenix (AZ) Telephone Billings Audit
• Honorable Mention: District of Columbia Department of Health’s Oversight of the District of Columbia Medicaid Managed Care Program

ALGA QUARTERLY ISSUES
• LGAQ Volume 20, Number 4, Summer 2007
• LGAQ Volume 21, Number 1, Fall 2007
• LGAQ Volume 21, Number 2, Winter 2007
• LGAQ Volume 21, Number 3, Spring 2008 (20th Anniversary Edition)

OTHER PUBLICATIONS
The Advocacy Committee issued updated versions of the following brochures at the 2007 Conference:
• Model Legislation Guidelines for Local Government Auditors
• A Government Officials Guide to Establishing a Performance Audit Function
• Why Your Organization Should Have an Independent Audit Function
• Why Your Organization Should Continue to Support Independent Performance Auditing

COMMITTEE MEMBERSHIP

Advocacy
Jay Poole, Chair

Awards
Bill Cook, Chair
Suzanne Flynn, Greg McDowell, Allen Vann, Leslie Ward, Pamela Weipert

Benchmarking
Jeff Litchfield, Coordinator

Bylaws
Lou Lassiter, Chair

Communications
Corrie Stokes, Chair
Gary Blackmer, Webmaster
Doug Whitworth, Editor
Brandon Haynes, Eric Palmer, Brent Rangel

Conference
Jerry Shaubel, Chair
Alan Ash, Debra Williams, Lisa Dennis, Zorida Ali, Alan Scaperotto, Elizabeth Moore

Education
Elizabeth Moore, Chair
Vanessa D’Souza, Ken Johnson, Lucy Hazlip, Lora Holland, Drummond Kahn, Gary Lawrence, Denny Nester, Martha Rogers, Lisa Skapura, Stephanie Fulson-Roberts, Stan Wilmer, Kymber Waltmunson

Long-Term Conference Planning
Denny Nester, Chair
Kathy Seay, Colleen Waring, Jeffrey Griffiths

Membership
Mike Westfall, Chair
Cynthia Bradford, Richard Tracy, Stuart Grifel, Jane Ying, Monica Yu

Peer Review
Alan Ash, Chair
Region I Coordinator – Theresa Weatherman
Region II Coordinator – Drew Harmon
Region III Coordinator – Bill Greene
Region IV Coordinator – Mike Taylor
Members at-Large – Mike Eglinski, David Givans, LaVonne Griffin-Valade, Amanda Noble

Professional Issues
Gerald Schaefer, Chair
Beth Breier, Joanne Griggs, Craig Hametner, Ruth Holden, Stephanie Jackson, Eileen Marzak, Greg McDowell, Suzanne Polys, Tracy McTaggart, Kristine, Adams-Wannberg

Strategic Planning
Mike Edmonds, Chair

Harriet Richardson, Drummond Kahn, Alan Ash

ALGA REPRESENTATIVES

Advisory Council on Government Auditing Standards
Mark Funkhouser, Jerry Heer, Steve Morgan, Jerry Silva, Beryl Davis

Key National Indicators Initiative
F. Michael Taylor

National Electronic Commerce Coordinating Council
Suzanne Flynn
PRESIDENT’S MESSAGE

Well, like so many before me, my year as President has come and gone in a flash. But what a year it’s been for our members. The global economic crisis is straining the resources of our cities and counties like never before. Several governments have put staff on furloughs or taken other measures in order to reduce costs. ALGA members are enduring budget and staffing pressures at a time when our work is even more important. Unfortunately, audit functions are occasionally seen as a place to make cuts for quick cost savings, the exact opposite of what should happen in times of trouble. Enlightened politicians and executive managers, on the other hand, see the true value in the work of our members and do not succumb to short-term cuts that will impact the organization’s operational efficiency for years to come.

In the U.S., Congress recently passed the American Recovery and Reinvestment Act. On February 27th, many of you listened in while Acting Comptroller General, Gene Dodaro, gave us a brief overview of how the provisions within that Act might impact activities at the local government level. As a result of the Act, many jurisdictions will see an influx of money. That money is to be spent as soon as possible on projects in an effort to create jobs that will enhance infrastructure to support economic growth as we move forward.

As infrastructure funds flow into local government coffers, managers, already overextended by years of budget cuts, will struggle to effectively control the resulting increases in projects and activities. Although primarily the responsibility of the GAO, audit and accountability professionals at all levels will have an important role in ensuring this money is well spent. This increased demand on our resources highlights the folly of those who see eliminating or reducing audit functions as a good way to save money. Many of our members have shown repeatedly that audit functions more...
than pay for themselves by enhancing controls and identifying significant cost savings. If your budget or existence is being questioned, be sure to let the decision makers know that these times call for strengthened, rather than weakened, audit functions.

OK, off the soap box now.

I would like to thank all the volunteers who make ALGA such a great organization - from Board members, Committee members, peer reviewers, awards judges and, contributors to the Quarterly just to name a few. You are ALGA and we are all more efficient and effective thanks to the synergies realized through your contributions. And for those of you who have not had the time or inclination to get involved yet, we need you now more than ever. Our volunteers benefit immensely from their contributions to the organization. Whether it is through personal learning from their activities or the advantages of developing closer relationships with other local government auditors, you will benefit personally and professionally.

And finally, thanks again to all the staff at Member Services who take a tremendous burden off our volunteers and best wishes to Amanda Noble as she prepares to take over as our new President.

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**HIGHLIGHTS OF THE YEAR**

- Celebrated the 20th ALGA conference in Philadelphia
- Survey Committee created to better inform and support board decisions based on the Benchmarking and Membership Surveys
- Released an updated Yellow Book Peer Review Guide reflecting the 2007 Government Auditor Standards
- Red Book Peer Review Guidance released and Red Book Peer Review Program began
- Debut of the ALGA Website Award, a collaboration between the Communications Committee and the Awards Committee
- Charlotte, NC (East) selected for the 2011 conference
- Entered into an alliance with ACL
- Jerry Heer presented on behalf of ALGA at the Congressional Committee on Oversight and Government Reform regarding stimulus funding oversight (March 2009)

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**2009 ANNUAL CONFERENCE**

May 4-5, San Francisco, California

**Conference Theme:** Keeping Audit Risk at Bay

**Lifetime Achievement Award Recipients**

**James Kaplan**, Fairfax County, VA Public Schools
- Established N.A.L.G.A.’s World Wide Web

**Knighton Award Recipients**

**Small Shop (1 to 5 auditors)**
- Gold: South Florida Water Management District (FL) Reservoir Construction
- Silver: Metro Portland (OR) Waste Reduction and Outreach
- Bronze: Lawrence (KS) Financial Indicators
- Honorable Mention: Chesapeake (VA) Fire Department Overtime
- Honorable Mention: Palo Alto (CA) Employee Ethics

**Medium Shop (6 to 15 auditors)**
- Gold: Atlanta (GA) Review of the Oracle ERP First Payroll Run
- Silver: Portland (OR) Housing Tax Abatements: Oversight Inadequate to Ensure Program Goals
- Bronze: City of Edmonton (AB) 23rd Avenue and Gateway Boulevard Interchange Project Review
• Honorable Mention: Long Beach (CA) Long Beach Museum of Art Capital Campaign Audit

Large Shop (16 or more auditors)
• Gold: City of San Jose (CA) An Audit of Retirement Services Travel Expenses
• Silver: City of Philadelphia (PA) Subway Safety: Protecting Our Citizens
• Bronze: Maricopa County (AZ) Air Quality Department
• Honorable Mention: Toronto (ON) City Performance in Achieving Access, Equity, and Human Rights Goals

Other Awards
Website Awards
• Gold - Maricopa County (AZ)
• Silver - Long Beach (CA)
• Bronze - Orange County (CA)
• Honorable Mentions - Philadelphia (PA) and Louisville (KY)

ALGA QUARTERLY ISSUES
• LGAQ Volume 21, Number 4, Summer 2008: Creativity
• LGAQ Volume 22, Number 1, Fall 2008: Integrity
• LGAQ Volume 22, Number 2, Winter 2008/09: Courage
• LGAQ Volume 22, Number 3, Spring 2009: Stewardship

COMMITTEE MEMBERSHIP
Advocacy
Jeff Griffiths, Chair
Gary Blackmer, Patra Carroll, Paul Geib, Eli Littner, Allen Vann, Stuart Grifel, Sharon Kingsbury, Ann-Marie Hogan, Courtney Ruby, Jay Poole

Awards
Bill Cook, Chair
Suzanne Flynn, Susan Cohen, Greg McDowell,
2008-09 continued

Allen Vann, Leslie Ward, Pamela Weipert

**Benchmarking**
Jeff Litchfield, Coordinator

**Bylaws**
Ross Tate, Chair

**Communications**
Corrie Stokes, Chair
Gary Blackmer, Brandon Haynes, Eric Palmer, Brent Rangel, Kymber Waltmunson, Anthony Boston, Chris Constantin

**Conference**
Amanda Noble, Chair
Paige Alderete, Mike Edmonds, Mike Eglinski, Renata Khoshroo, Dawn Oppermann, Kathy Seay, Robert Tarsia, Jere Trudeau

**Education**
Elizabeth Moore, Chair
Brian Estes, Mike Egan, Mira Pozna, Leah Underwood, Pamela Weipert, Ken Johnson, Lucy Hazlip, Drummond Kahn, Gary Lawrence, Denny Nester, Martha Rogers, Stan Wilmer

**Long-Term Conference Planning**
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Region IV Coordinator – Matt Weller
Red Book Coordinator – Lisa Skapura
Past-Chair – Alan Ash
Members at-Large – Tina Adams, Gary Chapman, Mike Eglinski, Erin Kenney, Mike Widner

**Professional Issues**
Gerald Schaefer, Chair
Beth Breier, Doug Jones, Craig Hametner, Ruth Holden, Stephanie Jackson, Eileen Marzak, Greg McDowell, Tracy McTaggart, Kristine, Adams-Wannberg

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**Survey**
Lou Lassiter, Chair
Jeff Litchfield, Eileen Marzak

**ALGA REPRESENTATIVES**

**Advisory Council on Government Auditing Standards**
Jerry Heer, Mark Funkhouser, Steve Morgan, Beryl Davis
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Bill Greene
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Director, Auditor General’s Office, Toronto, Ontario, Canada

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City Auditor Lawrence, KS

Drummond Kahn
Director of Audit Services, Portland, OR

Jay Poole
City Auditor, Chesapeake, VA

Corrie Stokes
Assistant City Auditor, Austin, TX

PRESIDENT’S MESSAGES

From the Local Government Auditing Quarterly, Summer 2009

Thank you to everyone who volunteered to help with our 21st annual conference last month in San Francisco as speakers, moderators, room monitors, and members of the planning committee. ALGA’s strength as an organization results from the knowledge, commitment and diversity of its members. Thanks to you, the conference was a great opportunity to get up-to-date information on relevant topics and network with our peers. Thank you also to everyone who attended the conference. We know that training and travel budgets are tight in the current economic climate and really appreciate your support. For those of you who weren’t able to attend, we videotaped nine of the sessions and hope to make these available soon on the website.

One of ALGA’s key objectives is to be the recognized voice for local government auditing. As many of you know, we were invited to testify before the U.S. House of Representatives Committee on Oversight and Government Reform in March to discuss efforts local governments are taking and challenges we face in ensuring transparency and accountability for the use of federal stimulus funds. Following the testimony – ably presented by Jerry Heer – Chairman Towns introduced legislation to allow state and local governments to set aside a portion of their stimulus funds for auditing, contract and grant management, data collection, and investigations of waste and fraud. The bill passed in the House with bipartisan support and is being considered by the Senate.

We’ve also been invited to represent local government auditors on bi-weekly conference calls with representatives of the GAO, federal Inspectors General and the Recovery Accountability and Transparency Board to coordinate accountability efforts going forward. NASACT is sponsoring
the calls to provide a venue for dialog on ARRA related issues. Jay Poole and I participated in the first conference call May 27th and will continue to participate and update members through the website and other communication.

I encourage you all to participate in the Stimulus Auditing thread on the ALGA website roundtable. This new feature will allow us to discuss issues and post links and documents that will build a searchable record of questions, answers, strategies, and results. You can even be notified by email when someone responds to your comment. I’ve heard a lot of questions about how local governments are dealing with the administrative burdens of the stimulus funds, what roles ALGA members are fulfilling in overseeing the use of funds and requests for best practices. Let’s use our significant networking resources to share what we’re learning.

Another of ALGA’s key objectives is to provide exceptional, relevant and affordable services to members. We recognize the fiscal challenges local governments are facing and have kept our 2010 membership fees at the same affordable prices that you’ve paid for the past several years. The Board will continue to work with committees to align tasks and reporting with our updated strategic plan to ensure that we’re offering high quality services. In addition, you’ll be receiving a membership survey in the fall so we can get your input on what services you need and how to keep the quality high.

Finally, ALGA seeks to maximize its effectiveness as an organization by developing and maintaining a consistent, strong internal support system. You can help by volunteering for a committee, writing an article for the Quarterly, participating on the website roundtables, or just dropping us a line when you have an idea. We appreciate the support and look forward to a great year.

From the Local Government Auditing Quarterly, Winter 2010

While idly flipping through old versions of the yellow book, I saw reference to a document I never knew existed – Additional GAO Audit Standards, Auditing Computer-Based Systems, issued in March1979. My first thought was dismay that my collection of yellow books is incomplete. My second thought was wow; government auditing standards related to IT systems are 30 years old. Think about that. 1979 marked the beginning of Morning Edition on National Public Radio, the debut of ESPN, the release of the first Star Trek movie, and the overthrow of the Shah of Iran. Jimmy Carter and Leonid Brezhnev signed the SALT II agreement. Personal computers were just coming into use and the first PC spreadsheet, VisiCalc, was released. The Pittsburgh Pirates won the World Series. In short, this was a long time ago, yes local government auditors still find standards regarding information system controls daunting.

ALGA has long provided guidance that we don’t need to be IT auditors to comply with standards on information system controls. Interestingly, the first standard did seem to require IT audits as part of “government economy and efficiency audits.” The standard required auditors to:

- Review general controls in data processing systems to determine whether the controls were designed in accordance with management direction and known legal requirements, and whether controls were operating effectively to provide for security and reliability of data being processed.
- Review application controls to assess the reliability of data on which the auditors were relying to ensure data were timely, accurate and complete.

The standard noted that auditors should play a role in designing and developing new systems or significant modifications to existing systems when feasible, but acknowledged that audit organizations may not r-a-v-e the resources or staff skills to review system design and development. Most of us would find this a difficult standard to meet.

The 1988 revision introduced the more familiar language offering the reliability of evidence from computer-based systems and clarified that the extent of testing depended on audit objectives and how the data would be used. Auditors weren’t required to test general and application controls unless system reliability was a primary audit objective.

The2007 revision requires auditors to obtain an understanding of information system controls sufficient to assess audit risk and plan the audit consistent with audit objectives. Auditors should evaluate the design and operating effectiveness
of controls when they are significant to audit objectives. And, of course, designing or developing an information system is now explicitly recognized as a non-audit service that would impair an audit organization’s independence.

Advances in technology have changed how local governments and local government auditors operate. Audit standards have evolved along with the technology. We don’t need to be IT auditors to meet the standard, but we do need to understand systems of control. Luckily, that’s what we auditors do. Once we strip away the technical jargon, systems controls are like controls in manual processes. Both are intended to ensure that: transactions are accurate and authorized, incompatible duties are segregated, records are maintained and protected from change, and results are monitored and measured. Articles in this issue of the Local Government Auditor’s Quarterly explore different approaches to auditing IT systems in performance audits.

**From the Local Government Auditing Quarterly, Spring 2010**

What do you think of when you think of ALGA, the Association of Local Government Auditors? Professional ties? Networking with peers? Relevant, low-cost training? Affordable peer reviews? I think of each of these and more. ALGA committees have been working hard to promote the value and future of local government auditing, advocate for our members’ interests, and provide the resources and tools local government auditors need – especially when budgets are tight.

- ALGA understands the challenges facing local government auditors because we are local government auditors and most of us work in small shops. More than 60% of ALGA’s organizational members are audit shops with five auditors or fewer; 31% are one or two person shops.
- ALGA designed programs to target specific professional development needs identified by you – our members – and provides many opportunities for networking and sharing information. Nearly 1,400 local government auditors from more than 200 audit organizations attended ALGA annual conferences or regional training in the last five years.
- ALGA is invested in technology and building relationships to provide more opportunities for distance learning. Auditors from 67 organizations tuned into audio-conferences in the last year. We’ve taped live training sessions, which will soon be available to our members on the website, and are developing new continuing education programs.
- ALGA conducted 123 peer reviews of member organizations in the last five years. At an average cost of $3,046 per review, our member organizations save thousands of dollars compared to what they would pay other reviewers. We work to keep costs affordable for small shops. The average cost of a peer review for a one to two auditor organization was just under $1,500 and the average cost of a peer review for a three to five auditor organization was just under $2,350. And it’s more than just low-cost – ALGA reviews are high-quality. More than 97% of our ALGA member organizations that underwent peer review rated their experience as very good or good.
- ALGA represented members’ interests through comments on other organization’s policy exposure drafts and by communicating with state and federal auditors and representatives of federal agencies including the Office of Management and Budget and the Recovery Accountability and Transparency Board to represent the needs of local government auditors.
- ALGA compiled an online index of resources including audit abstracts, links to other professional organizations, audit related topics of special interest, a member directory, an online discussion forum, and various guides and reports.
- ALGA provides a quarterly professional publication, the Local Government Auditing Quarterly, an important forum for sharing information through topical articles submitted by members.

Our association is tailored to the needs of local government auditors and we take our role seriously to provide these and many other services to our members. We appreciate feedback we received from our Member Survey last fall. Committees are reviewing the results and identifying ways to continue to meet your needs. Feel free to talk to
me or any of ALGA’s many volunteers about your ideas on how ALGA can better help you to do your job.

We know times are tough. Training and membership budgets are often among the first to be slashed. But please take a minute to reflect on the value you receive from ALGA – ranging from the low-cost, high-quality training we provide nationally and regionally, to the continuing value of our efforts advocating for auditing, to the resources and professional networks available to our members. I’m sure you’ll agree that ALGA presents real value for our profession.

HIGHLIGHTS OF THE YEAR

- An update has been completed of Peer Review’s Red Book guide.
- The economy has put pressure on audit organizations’ training budgets and membership renewals.
- Member services starts booking travel arrangements for peer reviews.
- Member benefits subcommittee (Greene, Stokes, Eglinkski and Noble) analyzed need for fee increase and recommended a graduated methodology for a fee increase.
- Investing in website improvements.

2010 ANNUAL CONFERENCE
May 17-18, San Antonio, Texas
Conference Theme: Deep in the Heart of Auditing

Knighton Award Recipients

Small Shop (1 to 5 auditors)
- Gold: Metro, Portland (OR) Oregon Zoo Capital Construction: Metro’s readiness to construct 2008 bond projects
- Silver: Office of Internal Audit, Pinal County (AZ) Pinal County Parks, Recreation and Fairgrounds
- Bronze: Office of the City Auditor, City of Palo Alto (CA) Review of Telephone Rates and Charges

Medium Shop (6 to 15 auditors)
- Gold: Long Beach (CA) Towing Operations Cash Handling Procedures
- Silver: Office of the City Auditor, City of San Jose (CA) Audit of Pensionable Earnings and Time Reporting
- Bronze: Department of Audit, Milwaukee County (WI) A Tale of Two Systems: Three Decades of Declining Resources Leave Milwaukee County Parks Reflecting the Best and Worst of Times
- Silver: Office of the Controller, City of Philadelphia (PA) Review of New Water Billing System

Large Shop (16 or more auditors)
- Gold: City and County of San Francisco (CA) Office of Contract Administration: Office Depot Did Not Comply With Its Contract and Has Overcharged the City at Least $5.75 Million
- Silver: Office of the Controller, City of Philadelphia (PA) Review of New Water Billing System

ALGA QUARTERLY ISSUES

- LGAQ Volume 22, Number 4, Summer 2009: Public Safety
- LGAQ Volume 23, Number 1, Fall 2009: Social Services
- LGAQ Volume 23, Number 2, Winter 2009: Information Technology
- LGAQ Volume 23, Number 3, Spring 2010: Parks and Recreation
OTHER PROJECTS & PUBLICATIONS

- AGA’s Service Efforts and Accomplishments (SEA) guidelines
- GFOA’s performance management framework
- Review of Peer review workload and use of membership services.

COMMITTEE MEMBERSHIP

Advocacy

Jeff Griffiths, Chair
Patra Carroll, Katrina Clowers, Paul Geib, Eli Littner, William Miller, Beth Woodward, Jay Poole, Ann-Marie Hogan, Courtney Ruby

Awards

Bill Cook, Chair
Lynda Brouchoud, Suzanne Flynn, Allen, Leslie Ward, Pamela Weipert

Bylaws

Ross Tate, Chair

Communications

Kymber Waltmunson, Chair
Gary Blackmer, Webmaster
Sydney Andrews, Anthony Boston, Chris Constantin, Brandon Haynes, Brett Rangel, Corrie Stokes, Maria Torres-Kitamura

Conference

Beth Breier, Chair
Arnie Adams, Tina Adams, Sylvia Esparza, Brian Estes, Craig Hametner, Craig Kinton, Dawn Oppermann, Corrie Stokes, Debbie Taylor

Education

Stan Wilmer, Chair
Elizabeth Moore, Mike Egan, Lucy Hazlip, Ken Johnson, Drummond Kahn, Denny Nester, Martha Rogers, Lisa Skapura, Leah Underwood, Pamela Weipert
Long-Term Conference Planning

Denny Nester, Chair
Tina Adams, Jeffrey Griffiths, Kathie Harrison, Jim Henthorn, Kathy Seay, Colleen Waring

Membership

Eduardo Luna, Chair
Mike Westfall, Mike Edmonds, Craig Kinton, Roger Strout, Jane Ying, Monica Yu

Peer Review

Mike Taylor, Chair
Theresa Weatherman, Region I Coordinator
Drew Harmon, Region II Coordinator
LaVonne Griffin-Valade, Region III Coordinator
Matt Weller, Region IV Coordinator
Lisa Skapura, IIA Red Book Coordinator
Members at large: Tina Adams, Gary Chapman, Paul Geib, Alan Gutowski, Erin Kenney, Renata Khoshroo

Professional Issues

Ruthe Holden, Chair
Kristine Adams-Wannberg, Beth Breier, Craig Hametner, Stephanie Jackson, Doug Jones, Eileen Marzak, Tracy McTaggart, Gerald Schaefer

Survey

Lou Lassiter, Chair
David Givans, Jeff Litchfield, Naomi Marmell, Eileen Marzak, Cindy McLaughlin

ALGA REPRESENTATIVES

Advisory Council on Government Auditing Standards

Jerry Heer, Drummond Kahn, F. Michael Taylor

Governmental Accounting Standards Advisory Council

Amanda Noble, Jim Williamson
ALGA HISTORY: 2010-11

BOARD OF DIRECTORS

Officers

President
Beth Breier
Audit Manager, Tallahassee, FL

President Elect
Ross Tate
County Auditor, Maricopa County, AZ

Secretary
Jay Poole
City Auditor, Chesapeake, VA

Treasurer
Bill Greene
Deputy City Auditor, Phoenix, AZ

Past President
Amanda Noble
Deputy City Auditor, Atlanta, GA

At-Large Members

Drummond Kahn
Audit Manager Director of Audit Services, Portland, OR

Corrie Stokes
Assistant City Auditor, Austin, TX

Mike Eglinski
City Auditor, Lawrence, KS

Kymber Waltmunson
Principal Management Auditor, King County, WA

PRESIDENT’S MESSAGE

ALGA is THE Voice of the Local Government Auditors

Greetings ALGA Friends!

On behalf of the ALGA Board and conference attendees, I get to thank our incoming President and head driver Ross Tate, the conference committee, aka pit crew, and everyone who participated, including speakers, moderators, sponsors, and member services, for a great conference in Charlotte in May. Preliminary reviews of the conference evaluations indicated attendees were very pleased with the educational sessions, facility, and events. Attendees had a great opportunity to hear from seasoned leaders and auditors on a variety of timely topics ranging from auditing information technology, detecting fraud, managing audit projects and staff, conducting peer reviews, assessing risks, and writing better reports.

Thank you also to all of the ALGA members who volunteered their time to make ALGA better this year:

- 130 audit abstracts were published in the Quarterly and more were posted
- 76 member were involved on professional committees
- 75 peer review team leaders and members participated on over 30 peer reviews
- 61 articles were written for the Quarterly
- 41 ARRA audit reports have been posted by members on the ALGA web site
- 35 speakers participated in the conference, webinars, and regional trainings
- At least 3 members are representatives on GAO committees

Beth Breier becomes ALGA's 22nd President at the annual conference in San Antonio, Texas
• ALGA is represented on the Governmental Accounting Standards Advisory Council
• ALGA is represented on the ARRA coalition of federal, state, and local auditors

President Tate has taken over and will lead ALGA as we face challenges this upcoming year:
• Continue to advocate for local government audit organizations that are facing elimination (contact our Advocacy Committee Chair, Craig Kinton, if you know of an organization in need of assistance)
• Continue to promote access to information in order to perform audits
• Redesign and implement ALGA’s web presence
• Replace the ALGA Listserv that is being eliminated from its current location
• Provide more high quality, low cost trainings via webinars and regional trainings

Finally, I challenge each of us to be involved at some level in THE organization that serves your local government auditing profession. It is a “pay it forward” experience … I guarantee that whatever you are able to contribute will not only help our profession and members, it will come back to benefit you professionally and personally three-fold.

It has been a humbling, challenging, and a fun year serving as ALGA president this past year. Thank you for the opportunity. I enjoyed working and learning with all of you.

HIGHLIGHTS OF THE YEAR

• Renewal of Member services contract
• NASBA certification for webinars being developed.
• Membership database work.
• Strategic plan work.
• Cooperative agreement with Audimation (IDEA)
• ALGA ARRA website setup as resource tool for members
• Member recruitment effort.

2011 ANNUAL CONFERENCE
May 16-17, Charlotte, North Carolina

Conference Theme: Racing Toward Audit Excellence

Knighton Award Recipients

Small Shop (1 to 5 auditors)
• Gold: Palo Alto CA Audit of Fleet Utilization and Replacement
• Silver: Cap Metro Transportation Auth TX MetroAccess Performance Audit

Medium Shop (6 to 15 auditors)
• Gold: City of Portland OR Emergency Management

Large Shop (16 or more auditors)
• Silver: City of San Jose CA Pension Sustainability
• Bronze: City of Seattle WA Anti-Graffiti Efforts
• Honorable Mention: City of Edmonton AB Overtime Review
• Honorable Mention: South Florida Water Mgmt Dist FL SAP Solution Center

Gold: City of Los Angeles CA Photo Red Light Program
Silver: City of San Diego CA Street Maintenance
Bronze: Maricopa County AZ Vehicle Usage
ALGA QUARTERLY ISSUES

• LGAQ Volume 23, Number 4, Summer 2010: American Recovery and Reinvestment Act
• LGAQ Volume 24, Number 1, Fall 2010: Risk-Based Auditing
• LGAQ Volume 24, Number 2, Winter 2010: Smarter Auditing
• LGAQ Volume 24, Number 3, Spring 2011: Selling Audit

OTHER PROJECTS & PUBLICATIONS

• International Professional Practices Framework exposure draft response (IIA)

COMMITTEE MEMBERSHIP

Advocacy
Craig Kinton, Chair
Patra Carroll, Jeff Griffiths, William Miller, Beth Woodward, Jay Poole, Ann-Marie Hogan, Courtney Ruby

Awards
Pam Weipert, Chair
Kathy Anderson (AGA Representative), Lynda Brouchoud, Suzanne Flynn, Kathy Knox, Terra Van Andel, Leslie Ward

Communications
Brett Rangel, Chair
Syed Ali, Anthony Boston, Chris Constantin, Lesia Johnson, Maria Torres-Kitamura, Corrie Stokes, Kymber Walmunson

Racing Toward Audit Excellence
ALGA Annual Conference
May 16-17, 2011 – Charlotte, North Carolina
Mariott Charlotte City Center
Conference  
  Ross Tate, Chair  
  Tina Adams, Carmelina DiMondo, Drummond Kahn, Gregory McDowell, Wendy Simeon  

Education  
  Brian Estes, Chair  
  Robin Howard, Deborah Jenkins, Ken Johnson, Drummond Kahn, Mira Pozna, Martha Rogers, Leah Underwood, Pamela Weipert  

Long-Term Conference Planning  
  Denny Nester, Chair  
  Tina Adams, Mary Denzel, Jeffrey Griffiths, Kathie Harrison, Jim Henthorn, Colleen Waring  

Membership  
  Membership – Eduardo Luna, Chair  
  Arnie Adams, Mike Edmonds, Roger Strout, Jane Ying, Sheila Roberts  

Peer Review  
  Drew Harmon, Chair  

Professional Issues  
  Kristine Adams-Wannberg, Chair  
  Frank Alvarez, Bert Fletcher, Craig Hametner, Ruthe Holden, Allen Leatherwood, Pamela Markham, Kenneth Mory, Harriet Richardson, David Schroeder, Lori Schubert  

Survey  
  David Givans, Chair  
  Naomi Marmell, Eileen Marzak, Cindy McLaughlin  

ALGA REPRESENTATIVES  

Advisory Council on Government Auditing Standards  
  Drummond Kahn, Mike Taylor  

Governmental Accounting Standards Advisory Council  
  Amanda Noble  

Domestic Working Group  
  Jerry Heer and Craig Kinton
PRESIDENT’S MESSAGE

Greetings ALGA Friends!

What an excellent conference we were able to attend in Tempe, Arizona. I extend a big thank you to the many individuals and organizations that made it a success. From the excellent facility to the engaging speakers, memories were built and new ideas formed. I am already excited about the 2013 conference in Nashville and the experiences that await us.

We now have new ALGA leadership in place. I am positive great things are on the horizon as we offer these capable volunteers our support and ideas. It was a privilege and a pleasure for me to serve in a leadership role with ALGA and see the selfless efforts of so many. I am now convinced, more than ever, of the impact ALGA can have on our audit organizations. I encourage each of you to take advantage of the value added by ALGA membership; for example, training, networking, peer review, advocacy, research, awards, and more! High quality services at a low cost—what more do we need?

I would also like to recognize and thank our many committees. At our recent board meeting in Arizona, we received account after account of massive efforts and noteworthy successes. Thousands of volunteer hours are logged each year towards ventures as large as redesigning our website or managing the Peer Review Program, to important tasks as small as sending a letter of support to an audit shop in need. Thank you!

The theme of this issue, performance measurement, is a topic we have been working with for years here in Maricopa County. The County adopted the Managing for Results performance management system in 2001. Performance measures were designed to monitor agency performance in mission-critical areas and generate
information that is meaningful to internal and external stakeholders. Our audit shop has been reviewing the accuracy of these measures for the past eleven years. To review our work, please visit our website: http://www.maricopa.gov/internal_audit/PMA.aspx.

Our valuable partners from Member Services are also providing ALGA with performance measurement information. They recently developed an ALGA report card to help the board track and trend important administrative measures. Increasing the transparency and accuracy of government performance information is a goal worth working toward, as auditors will be in position to more easily obtain and analyze such information during audits. I encourage each of you to move ahead with strength and confidence as you promote a strong internal control environment within your organizations. Your ALGA friends will support you along the way. Thanks again for the opportunity to serve!

HIGHLIGHTS OF THE YEAR

- Member Services developed an ALGA report card to keep the Board informed of various membership and revenue metrics (I think this later morphed into the ALGA annual report)
- ALGA selected a vendor to do a major website redesign (went live in September 2012)
- The Communications Committee was split into 2 committees, one focused on Publications and the other on Online Resources, to better handle the workload
- Members voted to approve a new fiscal year for ALGA to simplify preparation and monitoring of the ALGA budget
- Knighton Award judging rubric created
- Knighton Award process streamlined with submission form and no longer includes supplemental info
- Tampa selected for the 2014 conference
- “Did you know?” column added to the ALGA quarterly to inform members of resources and membership benefits
- 300th peer review completed in August 2011
- ALGA list-serv decommissioned and replaced with website forums
- Developed a new brochure explain ALGA’s mission
- Updated the ALGA operations manual
- Eliminated the ALGA Website Award
- Entered into cooperative agreements with Audimation and International Law Enforcement Auditors Association (ILEAA)
- ALGA obtained a Facebook and a Twitter account
2012 ANNUAL CONFERENCE
May 7-8, Tempe, Arizona

Conference Theme: The Heat is On for Local Government Auditing

Lifetime Achievement Award Recipients

Elizabeth C. Moore, City of Memphis, TN
- Served as an ALGA Board Member and the Education Committee Chair.
- Led and worked on major education initiatives such as regional training conferences, online peer review training, continuing professional education quizzers, and the education webpage.

Doug Norman, City of Portland, OR
- Served as the Peer Review Committee Chair from 1989 to 2001, during which time he pioneered ALGA’s Peer Review Program.
- Developed the first processes for member offices to undergo peer reviews, keyed those processes to current standards, and led efforts to professionalize ALGA peer review.

Knighton Award Recipients

Small Shop (1 to 5 auditors)
- Gold: Metro Office of the Auditor, OR: Administration of Large Contracts: Improvements Still Needed
- Bronze: City of Sacramento, CA: Audit of Employee Health and Pension Benefits
- Honorable Mention: City of Palo Alto, CA: SAP Security Audit
Medium Shop (6 to 15 auditors)
- Gold: City of Atlanta, GA: Municipal Court Operations
- Silver: City & County of Honolulu, HI: Audit of the City’s Ambulance Fleet and Operations
- Bronze: City of Berkeley, CA: Failing Streets: Time to Change Direction to Achieve Sustainability
- Honorable Mention: City of Richmond, VA: Roadway Maintenance
- Honorable Mention: City of San Jose, CA: Audit of Key Drivers of Employee Compensation

Large Shop (16 or more auditors)
- Gold: City of San Diego, CA: Performance Audit of Fire-Rescue’s Emergency Medical Services
- Silver: City of Toronto, ON: Toronto Community Housing Corporation – Procurement Policies and Procedures Are Not Being Followed
- Bronze: City of Phoenix, AZ: Family Investigation Bureau (Crimes Against Children Unit) Audit

ALGA QUARTERLY ISSUES
- LGAQ Volume 24, Number 4, Summer 2011: CAATs
- LGAQ Volume 25, Number 1, Fall 2011: Detecting Fraud
- LGAQ Volume 25, Number 2, Winter 2011: Recruiting, Training, and Retaining Audit Staff
- LGAQ Volume 25, Number 3, Spring 2012: Procuring, Managing, and Leveraging Outside Experts

OTHER PROJECTS & PUBLICATIONS
Professional Issues Committee Comment Letters issued included:
- ISACA’s COBIT 5, 7/28/11
- IIA’s Red Book Revisions, 4/24/12
- COSO’s Revised Internal Control Framework, 3/26/12
- GASB’s Preliminary Views on Economic Condition Reporting: Financial Projections, 3/8/12
- IPSASB’s Reporting on the Long-Term Sustainability of a Public Sector Entities’ Finances, 2/15/12

COMMITTEE MEMBERSHIP

Advocacy
Craig Kinton, Chair
Patra Carroll, Umesh Dalal, Jeffrey Griffiths, Jay Poole, Susan Redmond, Beth Woodward, Ann-Marie Hogan

Awards
Pam Weipert, Chair
Kathy Anderson (AGA Representative), Bill Cook, Ken Gavette, Nancy Howe, Kathy Knox, Terra Van Andel

Conference
Drummond Kahn, Chair
Robert Cowan, Carmelina DiMondo, Bill Greene, Toni Sage, Kymber Waltmunson

Education
Brian Estes, Chair
Robin Howard, Deborah Jenkins, Ken Johnson, Drummond Kahn, Mira Pozna, Martha Rogers, Leah Underwood, Pamela Weipert, Stan Wilmer

Long-Term Conference Planning
Jim Henthorn, Chair (West)
Tina Adams (East), Mary Denzel (West), Jerry Shaubel (Past Pres), Kathie Harrison (Central), Melinda Gildart (Central)

Membership
Kip Memmott, Chair
Arnie Adams, Melissa Davis, Sheila Roberts, Roger Strout, Jane Ying

Online Resources
Brett Rangel, Chair
Shawn Alessio, Syed Ali, Tanya Baize, Brian Dries, Alexandra Fercak, Jack Hutchinson, Olivia Maiser, Walt Persons, Kymber Waltmunson (web liaison)
Peer Review
Drew Harmon, Chair
Lisa Skapura (Region I Coordinator), Paul Geib (II), Gary Chapman (III), Alan Gutowski (IV), Erin Kenney (V), Matt Weller (VI), Tina Adams, Kelly Hammond, Wendy Simeon, Terra VanAndel

Professional Issues
Kristine Adams-Wannberg, Chair
Frank Alvarez, Lori Churilla, Craig Hametner, Allen Leatherwood, Tonia Ledju, Pamela Markham, Kenneth Mory, Harriet Richardson, David Schroeder, Lori Schubert, Jeffrey Vargas

Publications
Chris Constantin, Chair
Sara Glick, Lesia Johnson, Amanda Lamb, Corrie Stokes, Margot Wilson, Brett Rangel (Online Resources liaison)

Survey
David Givans, Chair
Bob MacKay, Naomi Marmell, Eileen Marzak, Cindy McLaughlin, Vivian Zhi

ALGA REPRESENTATIVES
Advisory Council on Government Auditing Standards
Drummond Kahn, Mike Taylor
Governmental Accounting Standards Advisory Council
Amanda Noble
ALGA HISTORY: 2012-13

BOARD OF DIRECTORS

Officers
President
Drummond Kahn
Audit Manager Director of Audit Services, Portland, OR

President Elect
Bill Greene
City Auditor, Phoenix, AZ

Secretary
Kymber Waltmunson
Senior Principal Management Auditor, King County, WA

Treasurer
Corrie Stokes
Deputy City Auditor, Austin, TX

Past President
Ross Tate
County Auditor, Maricopa County, AZ

At-Large Members
Tina Adams
Senior Auditor, City of Charlotte, NC

Ruthe Holden
Chief Auditor, LA County Metro Transportation Authority, CA

Denny Nester
City Auditor, Colorado Springs, CO

Pamela Weipert
Manager, Oakland County, MI

Drummond Kahn becomes ALGA’s 24th President at the annual conference in Tempe, Arizona

PRESIDENT’S MESSAGE

From the Local Government Auditing Quarterly, Summer 2013

Greetings ALGA Friends!

This occasion is both happy and sad – I am writing my last column as your President, which represents the end of my term, but the beginning of a new program year and the efforts of a new Board.

For 25 years, ALGA has provided outstanding services to members – services ranging from low-cost, high quality training, to advocacy as the voice of local government auditing, to a vital peer review program. ALGA’s strengths include its large base of more than 300 local government audit offices across North America and the globe, its all-volunteer Board of Directors and Committees, and its status as a professional association. ALGA is chiefly supported by your organization’s membership dues.

ALGA puts local government auditing first – by providing training from volunteer instructors, advocating for jurisdictions to start or continue independent audit functions, and operating a large peer review program that allows our members to have external quality control reviews at low cost.

Whether you’re looking for audit information on our newly redesigned website, gaining valuable audit advice from articles in our outstanding Local Government Auditing Quarterly, hosting or participating in an ALGA peer review, or seeking support from other audit professionals for your audit function, ALGA provides – at low cost and with the in-kind support of other members – the voice of local government auditing.

Times have changed since ALGA’s founding in the 1980s. ALGA is more on-line than ever before, offers distance options for continuing professional education, and allows you to read
the Quarterly from tablet or laptop. But some of our traditions have not changed. Members are available in person and by phone to discuss issues or questions. Audit abstracts are shared to allow you to leverage the good audit work of others. Peer reviews provide in-person visits to your jurisdiction by independent reviewers. ALGA members learn from each other, and all of us benefit from our mutual cooperation.

ALGA’s logo, a domed government building inside the Greek letter Delta, illustrates that a core purpose of ALGA is to help government change for the better through auditing. Our audits help government improve, and ALGA helps our offices improve through training and peer reviews, and be strengthened through advocacy and cooperation.

So while I’m ending my term as your President, I am buoyed by the continued strength of our organization and by your continued participation. Individuals arrive and depart from ALGA Committees and our Board of Directors, but the strength of our association continues to grow. It’s been a pleasure to serve you and our Association, and I look forward to ALGA’s continued success as the voice of local government auditing.

Best wishes, Drummond Kahn
ALGA President 2012-13
Director of Audit Services Portland, Oregon

HIGHLIGHTS OF THE YEAR

Advocacy Committee

- Continued making contacts with various jurisdictions related to the preservation or creation of audit functions and/or the preservation of their independence
- Used the redesign of the ALGA website to actively consider how advocacy information is presented, not only to ALGA members, but also to non-members who may be searching for information about establishing a local government audit function.
- Access through the website to information about advocacy support and materials is available through multiple links; however, the “Building an Audit Function” and “Support for Members” are two prominent buttons on the ALGA home page designed to take interested parties directly to advocacy resources.
- Drafted an “open letter”, signed by President Drummond Kahn, for use by members to encourage decision makers to continue funding and supporting in-house audit functions, especially during difficult fiscal times. The letter is available from the website and members are encouraged to take action by sharing the letter with decision makers in their communities.

Awards Committee

- For the 2012 award year, a total of 39 audit shops submitted reports for Knighton consideration. The Knighton judges recognized 12 audit shops’ outstanding reports.
- Utilized the new ALGA website for both the Knighton and Lifetime Achievement awards processes - all information and the submission forms were available on the website, and submissions were distributed to the Knighton judging panels via the website
- Refined the Lifetime Achievement Award contribution criteria to better describe the types of contributions that are worthy of lifetime recognition, and modified the eligibility requirements to allow the consideration of active auditors for the award.
- Partnered with ALGA’s Education Committee on two of the 2012 webinars.
- Submitted an article for the Fall 2012 Local Government Auditing Quarterly to try to shed some light on the judges’ 2011 Knighton Award decisions.
Education Committee

- Facilitated the development of five webinars and two regional trainings for the benefit of ALGA members and other colleagues in the accountability field.
- Continued to bolster the educational function of the Local Government Auditing Quarterly by providing articles by Committee members in each of the four 2012 issues.
- Worked with Member Services to develop and provide quality assurance for the quizzers that ALGA members may access through the ALGA website and earn up to four hours of low-cost CPE during a calendar year.
- Assessed interest in an ALGA mentorship program and developed specifics for such a program.
- Posted Quarterly Quizzers to the ALGA website using the new Moodle training module.

Long-Term Conference Planning Committee

- Recommended Atlanta, GA as the 2017 Conference location

Membership Committee

- Initiated increased follow up activities with members who have not renewed their memberships from the prior year, including soliciting feedback on primary causes for why former members are not renewing their memberships. The results of this root cause analysis will be used to enable ALGA to attract and maintain members.
- Assessed its two-tiered strategic plan

Online Resources Committee

- Implemented the Auditor Forum tool on the new ALGA website, which members have already started using to post auditing questions and discussions, as an alternate to the Tempe email listserv that is being shut down.
- Developing ALGA Auditor Forum guidelines and best use practices
- Developing a social media strategy for ALGA
- Provide training and assistance in using the websites tools to ALGA committees
- Educated ALGA members on using the website
by presenting at ALGA conferences, sending website notifications, writing articles, and encouraging auditor forum discussions

- Working with the web developer to finalize and troubleshoot the ALGA website

**Peer Review Committee**

- In fiscal year 2013, completed 32 Yellow Book and 3 Orange/Red Book reviews.
- Implemented a policy that requires ALGA membership for 2 years and reviewer contribution in advance of requested peer review. Waivers can be granted with the concurrence of the PRC Chair and Board Liaison.
- Trained 30 auditors on conducting a peer review at the regional training held in Los Angeles.
- Held two training sessions at the conference in Nashville, May 2013. A Pre-Conference session titled “Conducting an ALGA Peer Review,” and a concurrent session titled “Leading an ALGA Peer Review.”

**Professional Issues Committee**

- Co-sponsored a webinar with GAO on how to evaluate your continuing professional education credits under the Yellow Book.
- Presented on the topic of non-audit services at the annual conference.

**Publications Committee**

- Developed a new Award for Outstanding Contribution, to recognize and appreciate the authors of the excellent articles that appear in each Quarterly.
- Produced the first ALGA Annual Report, which was distributed at the annual conference in Nashville.
- We draft ed a survey for ALGA readers, soliciting feedback guidance to focus future Quarterly topics and submissions, to be circulated next quarter

**Survey Committee**

- Completed a Salary Survey in November 2012.
- Completed the Biennial Benchmarking and Best Practices Survey in March 2013

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**2013 ANNUAL CONFERENCE**

**May 6-7, Nashville, Tennessee**

**Conference Theme:** Stay in Tune With Local Government Auditing

**Lifetime Achievement Award Recipient**

**Deborah (Debbie) Taylor**, Jackson County, OR

- Maintained an active membership in ALGA since signing the Charter in 1989
- Served in numerous capacities at ALGA, including the Board of Directors and at least eight different committees. She has been a member of six peer review teams, has been a speaker and facilitator at ALGA’s conferences, and helped write some of ALGA’s publications

**Knighton Award Recipients**

**Small Shop (1 to 5 auditors)**

- Gold: Metro Office of the Auditor, OR Metro’s Natural Areas: Maintenance strategy needed
- Silver: City of Greater Sudbury, ON, Canada Impact of Changes to Road Design
- Bronze: South Florida Water Management District (SFWMD) Audit of Surplus Lands

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Medium Shop (6 to 15 auditors)
- Gold: Multnomah County, OR Mobile Device Management and Accountability
- Silver: City of San Jose, CA Police Secondary Employment: Urgent Reform and a Cultural Change Needed to Gain Control of Off-Duty Police Work
- Bronze: City of Long Beach, CA Parking Citations Collection Process Audit
- Honorable Mention: City of Kansas City, MO Neighborhood Preservation Division
- Honorable Mention: King County, WA Performance Audit of King County’s Investment in Information Technology

Large Shop (16 or more auditors)
- Gold: City of San Diego, CA Performance Audit of the Fire-Rescue Department’s Emergency Medical Dispatch Process
- Silver: City and County of Denver, CO Police Records Management System IT General Controls
- Bronze: City of Austin, TX Emergency Medical Services Collection Controls Audit
- Honorable Mention: City of Toronto, ON, Canada Review of Wheel-Trans Services - Sustaining Level and Quality of Service Requires Changes to the Program

Outstanding Contribution to the Quarterly Award
- Winner: Traditional Audit Planning vs. Scrum Co, Fall 2012 Quarterly Kymber Waltmunson and Ben Thompson, King County, WA
- Honorable Mention: From Boundless Surveying to Focused Planning, Winter 2012 Quarterly Niki Raggi, Office of the City Auditor, Austin, TX
- Honorable Mention: Communication with the Auditee: Now or Later?, Winter 2012 Quarterly Kymber Waltmunson and Ben Thompson, King County, WA

Service Awards
- Bill Greene – President’s Award
- Kristine Adams–Wannberg – Professional Issues Committee
- Brian Estes – Education Committee
- David Givans – Survey Committee
- Craig Kinton – Advocacy Committee
- Amanda Lamb – Publications Committee
- Denny Nester – At Large Board Member

ALGA QUARTERLY ISSUES
- LGAQ Volume 25, Number 4, Summer 2012: Performance Measurement – Focusing on Program Results,
- LGAQ Volume 26, Number 1, Fall 2012: Impactful Audit Practices - Planning
- LGAQ Volume 26, Number 2, Winter 2012: Impactful Audit Practices – Fieldwork
- LGAQ Volume 26, Number 3, Spring 2013: Impactful Audit Practices – Analytic Techniques

OTHER PROJECTS/ PUBLICATIONS
Commented on exposure drafts and standards documents, including:
- Response to the ISACA IS Audit and Assurance Standards Exposure Draft (ISACA, 12/19/12)
- Draft Model Legislation for State Governments (IIA, 3/8/13)
- FAF Proposal on GASB’s Scope of Authority – Proposed Changes to the Agenda-Setting Process (FAF, 4/22/13)
COMMITTEE MEMBERSHIP

Advocacy
Craig Kinton, Chair
Ruthe Holden, Board Liaison; Patra Carroll; Umesh Dalel; Leif Engstrom; Jeffrey Griffiths, Ann-Marie Hogan; Bill Miller; Amanda Noble; Beth Woodward

Awards
Nancy Howe, Chair
Pamela Weipert, Board Liaison; Bill Cook; Umesh Dalal; Carmelina DiMondo; Paul Duggan; Ken Gavette; Scott Jarrett; Cheryl Johannes; Meghan Petty; Kathy Stickel, AGA Representative; Ben Thompson; Terra VanAndel

Bylaws
Kymber Waltmunson, Chair

Conference
Bill Greene, Chair
Beth Breier; Paul Duggan; Carlos Holt; Stephanie Jackson; Craig Kinton; Jay Poole

Education
Chris Horton, Chair
Denny Nester, Board Liaison; Irella Blackwood; Germaine Brewington; Brian Estes; Suzanne Flynn; Jason Hadavi; Deborah Jenkins; E. Keith Jeter; Heather Kneale; Erin Noel; Martha Rogers; Toufic Tabshouri; Sharron Walker

Long-Term Conference Planning
Mary Denzel, Chair
Tina Adams, Board Liaison; Jerry Shaubel, Past President; Jacob Claeys; Kathie Harrison; Janet McWilliams

Membership
Kip Memmott, Chair
Denny Nester, Board Liaison; Melissa Davis; Ty Elliot; Magdalena Kovats; Gary Nienhuis; Tom Philipp; Roger Strout; Theresa Weatherman

Online Resources
Alexandra Fercak, Chair
Brian Dries, Board/Web Liaison; Toufic Tabshouri, Education Liaison; Shawn Alessio; Syed Ali; Tanya Baize; Olivia Maiser; Walt Persons; Brett Rangel; Kymber Waltmunson

Peer Review
Gary Chapman, Chair
Drew Harmon, Advisor; Lisa Skapura, Region I Coordinator; Paul Geib, Region II Coordinator; Tina Adams, Region III Coordinator; Kelly Hammond, Region IV Coordinator; Erin Kenney, Region V Coordinator; Wendy Simeon, Region VI Coordinator; Kathy Knox, Red/Orange Reviews; Beth Breier, At-Large Member; Mary Jo Emanuele, At-Large Member; Stan Sewell, At-Large Member; Terra VanAndel, At-Large Member

Professional Issues
Kristine Adams-Wannberg, Chair
Pamela Weipert, Board Liaison; Frank Alvarez; Lori Churilla; Andrew Clemmons; Ruthe Holden; Allen Leatherwood; Tonia Lediju; Helen Lew; Kenneth Mory; Harriet Richardson; Nicole Rollins; David Schroeder; Lori Schubert; Jeffrey Vargas

Publications
Amanda Lamb, Chair
Ruthe Holden, Board Liaison; Chris Constantin, Quarterly Editor; Kristine Adams-Wannberg; Justin Anderson; Emily Jacobson; Paula Ward; Margo Wilson; Brett Rangel, Advisor; Corrie Stokes; Advisor

Survey
David Givans, Chair
Denny Nester, Board Liaison; Bob MacKay; Naomi Marmell; Eileen Marzak; Cindy McLaughlin; Vivien Zhi

ALGA REPRESENTATIVES

Advisory Council on Government Auditing Standards
Jerry Heer, Drummond Kahn, F. Michael Taylor

Advisory Council on Standards of Internal Control in the Federal Government
F. Michael Taylor
ALGA HISTORY: 2013-14

BOARD OF DIRECTORS

Officers

President
Bill Greene
City Auditor, Phoenix, AZ

President Elect
Corrie Stokes
Deputy City Auditor, Austin, TX

Secretary
Kymber Waltmunson
County Auditor,
King County, WA

Treasurer
David Givans
County Internal Auditor, Deschutes
County, OR

Past President
Drummond Kahn
Audit Manager Director of Audit Services, Portland, OR

At-Large Members
Tina Adams
Senior Auditor, City of Charlotte, NC

Carmelina DiMondo
Director, Forensic Unit, Toronto, ON

Craig Kinton
City Auditor, Dallas, TX

Pamela Weipert
Manager, Oakland County, MI

Bill Greene becomes ALGA’s 25th President at the annual conference in Nashville, Tennessee.

PRESIDENT’S MESSAGE

ALGA is a professional organization committed to supporting and improving local government auditing through advocacy, collaboration, education, and training, while upholding and promoting the highest standards of professional ethics. For over 25 years, ALGA has provided outstanding services to members. This amazing performance record is driven by the hardest working volunteers of any professional organization and the active participation of our members who represent more than 300 local government audit offices across North America and the globe. ALGA’s all-volunteer Board of Directors, members of 12 volunteer committees, and countless colleagues who volunteer their time for peer reviews, website improvements, conference sessions, webinars, articles for the Local Government Auditing Quarterly, advocacy efforts, conference logistics, membership outreach and surveys, and so many other activities allow us to accomplish amazing things.

Among other activities, ALGA provides low cost, high-quality training to our members, promotes the value of independent performance auditing throughout the local government community, operates a large peer review program that allows our members to have external quality control reviews at low cost, and monitors and comments on auditing standards proposed and promulgated by relevant professional organizations. Although all these services are critical, our most important service is the ability to connect members with common professional goals. Members are available in person and by phone to discuss issues or questions. Audit abstracts are shared to allow you to leverage the good audit work of others. Peer reviews provide in-person visits to your jurisdiction by independent reviewers. ALGA members learn from each other, and all of us benefit from our mutual cooperation. There is the added and incalculable
benefit of developing long-lasting friendships and professional relationships.

I’m proud to be a part of this organization and look forward to the opportunity to work with a great group of professionals for many more years.

HIGHLIGHTS OF THE YEAR

- Selected Austin for the 2016 annual conference.
- Implemented “paperless” policy for many training sessions, including peer review.
- Developed formal Audit Committee Guidance to supplement advocacy resources.
- Subcommittee developed written guidance for complying with Government Audit Standards related to Nonaudit Services.
- Implemented a mobile app to enhance the Annual Conference experience for attendees.
- Supported Education Committee efforts to develop and promote mentoring program.
- Transferred ALGA Quarterly and other publications from paper to electronic format.
- Developed a formal communications plan for ALGA.
- Started electronic publishing and distribution of a monthly ALGA Update Newsletter.
- Conducted the Member satisfaction survey.
- ALGA signed a cooperative agreement with the Institute of Internal Controls, Inc. that, among other things, gives members of both groups access to training at member rates.

2014 ANNUAL CONFERENCE

May 5-6, Tampa, Florida

Conference Theme: Unlocking Audit Tools and Treasures

Lifetime Achievement Award Recipient

Jeff Griffiths, Toronto, ON

- Served in numerous capacities at ALGA, including President, the Board of Directors and five committees, and served as Chair on two of these committees
- First Canadian to attend an ALGA conference
- Conference Chair in 2003 when Toronto became the first and only city outside the U.S. to host the annual conference
- Promoted ALGA to Canadian municipalities and was instrumental in persuading a number of them to join and participate in ALGA

Knighton Award Recipients

Small Shop (1 to 5 auditors)

- Gold: Office of the City Auditor, City of Sacramento CA, Audit of City Employee Supplemental Pay
- Silver: Office of the City Auditor, City of Palo Alto CA, Inventory Management Audit
- Bronze: Office of the Metro Auditor, Metro Portland OR, Tracking Transportation Project Outcomes: Light rail case studies suggest path to improved planning

Medium Shop (6 to 15 auditors)

- Gold: Office of the City Auditor, City of Oakland, CA, Non-Interference in Administrative Affairs Performance Audit FY 2009-10 - FY 2011-12
- Silver: Office of the City Auditor, City of Portland, OR, Portland’s Fiscal Sustainability and Financial Condition: Long-term Financial Position Needs Attention
• Bronze: Office of the City Auditor, City and County of Honolulu, HI, Audit of the Real Property Assessment Division

**Large Shop (16 or more auditors)**

• Gold: Office of the Controller, City of Philadelphia, PA Review of Provisional Ballots Cast in the 2012 Presidential Election

• Silver: Office of the Auditor, City and County of Denver, CO, Medical Marijuana Licensing

• Bronze: Office of the City Auditor, City of San Diego, CA, Pothole Repair Operations

**Outstanding Contribution to the Quarterly Award**

• Winner: From Zero to 90: Auditing the City of Austin’s Efforts to Measure and Achieve Zero Waste (Winter 2013), Rebecca Takahashi: City of Austin, TX

• Honorable Mention: Writing for Decision-Makers: A Perspective on Report Writing From an Audit Committee Member (Summer 2013) Kristine Adams-Wannberg: City of Portland

**ALGA QUARTERLY ISSUES**

• LGAQ Volume 26, Number 4, Summer 2013: Impactful Audit Practices Reporting

• LGAQ Volume 27, Number 1, Fall 2013: Impactful Audit Practices - How-To References

• LGAQ Volume 27, Number 2, Winter 2013: Auditing Environmental Sustainability

• LGAQ Volume 27, Number 3, Spring 2014: Auditing Public Safety

**OTHER PROJECTS & PUBLICATIONS**

Comment letters submitted to standard setting organizations, included:

• Attestation Standards: Clarification and Recodification (AICPA)

• Information System Audit and Assurance Standards (ISACA)

• National Intergovernmental Audit Forum Draft Strategic Plan (GAO)
• Preliminary Views on Fair Value Measurement and Application, and Measurement of Elements of Financial Statements (GASB)
• Principles for an Effective Risk Appetite Framework (Financial Stability Board)
• Public Sector Model Legislation (IIA)
• Revised Proposal - GASB’s Scope of Authority: Proposed Changes to Agenda-Setting Process (FAF)
• Standards for Internal Control in the Federal Government (GAO)
• Using the Work of Internal Auditors (AICPA)

COMMITTEE MEMBERSHIP

Advocacy

Jay Poole, Chair
Craig Kinton- Board Liaison, David Jones (Deputy Chair); Paul Duggan; Mike Eglinski; Leif Engstrom; Ann Marie Hogan; Bob Melton; Jose Montes-de-oca; Amanda Noble; Leon Pattman; Carolyn Smith; Colleen Waring

Awards

Nancy Howe, Chair
Paul Duggan; Ken Gavette; Cheryl Johannes; Terra Van Andel; Ben Thompson (Vice Chair); Pam Weipert (Board Liaison)

Conference

Corrie Stokes, Chair
Paige Alderete, Gary Chapman, Tanya Baize, Jeffrey Griffiths, Damien Berahzer, Ross Tate

Education

Chris Horton, Chair; Sharon Walker, Vice Chair
Germaine Brewington, Suzanne Flynn, Deborah Jenkins, Heather Kneale, Lori Schubert, Susan Hall, Rachel Snell, Mark Thompson, E. Keith Jeter, Lise Valentine, Ross Visscher

Long-Term Conference Planning

Kathie Harrison, Chair
Carmelina Di Mondo, Michael Taylor, Jorge Oseguera, Janet McWilliams, Mary Denzel

Membership

Kip Memmott, Chair
Angela Rafalovich; Roger Strout; Cheryl Johannes; Magdalena Brady; Lesly Van Dame; Theresa Weatherman; Zek Ofili

Online Resources

Alexandra Fercak, Chair
Kymber Waltmunson, Tanya Baize, Syed Ali, Sara LeBeau, Walt Persons, George McGowan, Suzanna Chan, Nicole Dewees, John Doucet, Rosa Gilbert, Rose Sutton

Peer Review

Gary Chapman, Chair
Advisor – Matt Weller, Region I – Terra Van Andel; Region II – Paul Geib; Region III – Tina Adams; Region IV – Kelly Hammond; Region V – Erin Kenney; Region VI – Wendy Simeon; Red Book – Kathy Knox; At Large – Stan Sewell; At Large – Mary Jo Emanuele

Professional Issues

Harriet Richardson, Chair; Nicole Rollins, Vice Chair
Sonia Carroll; Shaun Ledbetter; Satydra Chandler; Patricia Lee; Vickie Classen; Helen Lew; Andrew Clemmons; Kenneth Mory; Donna Crume; Patrick Schmitt; Eileen Donahue; David Schroeder; Doris Flores-Brooks; Larry Stafford; Chris Ford; Jeffrey Vargas; Allen Leatherwood; Slemo Warigon; Tina Adams

Publications

Justin Anderson, Chair
Amanda Lamb, Editor
Craig Kinton, Board Liaison; Emily Jacobson, Asst. Editor; Slemo Warigon, Kristine Adams-Wannberg; Angela Darragh; Mary Hull-Caballero; Paula Ward; A.D. Hogan; Alexandra Fercak, Ruth Riddle; Lisa Callas
Survey

Niki Raggi Chair
Bob MacKay, Eileen Marzak, Neha Sharma, Vivian Zhi, David Givans (Board liaison)

ALGA REPRESENTATIVES

Advisory Council on Government Auditing Standards
F. Michael Taylor

Advisory Council on Standards of Internal Control in the Federal Government
F. Michael Taylor

Governmental Accounting Standards Advisory Council
Amanda Noble
BOARD OF DIRECTORS

Officers

President
Corrie Stokes
Deputy City Auditor, Austin, TX

President Elect
Kymber Waltmunson
County Auditor, King County, WA

Secretary
Tina Adams
Senior Auditor, City of Charlotte, NC

Treasurer
David Givans
County Internal Auditor, Deschutes County, OR

Past President
Bill Greene
City Auditor, Phoenix, AZ

At-Large Members

Carmelina DiMondo
Director, Forensic Unit, City of Toronto, ON

Craig Kinton
City Auditor, City of Dallas, TX

Kip Memmott
Director of Audit Services, City and County of Denver, CO

Pamela Weipert
Compliance Officer, Oakland County, MI

PRESIDENT’S MESSAGE

Greetings ALGA members,

I am pleased to provide this message for our third edition of the ALGA annual report. Over the last year, ALGA’s many volunteers have worked through our twelve committees to continue providing high-quality, low-cost services and resources for ALGA members. As you will see in the following committee reports, ALGA services include our annual conference, webinars, regional trainings, Red and Yellow Book peer reviews, an awards program to recognize outstanding audit work, responses to professional standards that affect ALGA members, advocacy in support of local government auditing, and participation on advisory groups to represent our membership. ALGA also provides resources for members such as the Local Government Auditing Quarterly (LGAQ), ALGA website, and online auditor forum.

In addition to maintaining the ongoing services described above, ALGA also introduced some new benefits for members this year including a monthly newsletter to more regularly update members on ALGA happenings and resources. Other new benefits included online training videos for self-reported training credit, guidance for complying with non-audit service requirements in the Yellow Book, and an inventory of available trainings and trainers on topics of interest to ALGA members.

Over the years, ALGA’s services and resources, as well as opportunities to network and to gather information from my ALGA peers, have served me well in my capacity as a local government auditor.

I appreciate the hard work of everyone who has volunteered to assist ALGA on a committee, a task force, a peer review team, or in any other way. You are the ones who help our members deliver high-quality, impactful audits for their local governments, thus improving local government around the world.
HIGHLIGHTS OF THE YEAR

Advocacy Committee
- Fielded over 20 contacts from more than 15 states and Canadian provinces related to the preservation or creation of audit functions and/or the preservation of their independence.
- Updated ALGA’s “Funding the Audit Function” brochure.
- Worked with Membership Committee to identify localities that lacked audit functions and have contacted several of them.

Awards Program Committee
- Received submissions from 54 audit shops for the Knighton Awards, which ties 2011 with the most submissions received.
- Expanded the Knighton Award submission groups from three to five audit shop size categories in an effort to encourage more submissions and level out participation by category.
- Adjusted the Knighton Award categories for winners to exemplary and distinguished reports. And we certainly had some exemplary reports this year!
- Performed outreach to extra small shops to better understand what prevents them from participating in the Knighton Award program.

Conference Committee
- Assembled more sessions and workshops than any previous ALGA conference.
- Providing a mobile app for the second year.

Education Committee
- Developed a centralized training inventory, which contains a one-stop list of past ALGA trainings, conference sessions, and webinars.
- Opened an archive of past webinars.
- Discontinued Quizzer in LGAQ. Committee will offer one free webinar to members annually instead.
- Continued to recruit mentors and proteges to facilitate professional growth through the mentorship program.
- Began a project to develop a performance auditing curriculum for the university level.

Long Term Conference Planning Committee
- Increased communication efforts and recommended Atlanta, GA as the 2017 conference site.

Membership Committee
- Performed outreach activities to audit functions in major cities and counties who are not currently members of ALGA.

Online Resources Committee
- Implemented a Quality Control Team to review the website on a monthly basis to ensure that links work, formatting is consistent, and searchable databases are working correctly.
- Updated “Where is ALGA” map on the home page.

Peer Review Committee
- Completed or scheduled 39 peer reviews.
- Conducted training sessions on how to conduct peer reviews at the annual conference and at a regional workshop.
- Reviewed materials used to conduct reviews throughout the year to ensure consistency with auditing standards and improve peer review program administration efficiency.

Professional Issues Committee
- Commented on 13 exposure drafts in 2013
- Provided feedback to GAO suggesting potential clarifications to the standards related to non-audit services.

Publications Committee
- Improved reader content and behind the scenes process. Number of feature submissions and articles continues to grow issue to issue and from a wider pool of contributors.
- Partnered with the International Law Enforcement Auditors Association for the Spring “Auditing Public Safety” issue.
- Developed a better process for coding and publishing articles on the website, refined editorial guidance process, and improved design for readers.
Survey Committee

• Compiled the results of the 2013 Membership Survey, which provides valuable feedback on areas where we can make improvements to better serve our members.

• Sent Benchmarking Survey to ALGA’s Chief Audit Executives.

Other

• ALGA issued guidance to members on conducting non-audit services in compliance with GAGAS

• ALGA signed two new cooperative agreements: one with the Institute for Internal Controls, which is a group of auditing professionals and educators who are dedicated to promoting effective internal control environments in all organizations, and one with the Association of Inspectors General, which represents local, state, federal, and international offices of inspectors general and works to foster and promote public accountability in government.

• ALGA has formed a Communications Plan Taskforce to work on creating an organization-wide communications strategy. This takes into account what and how we should communicate with members to ensure that we are getting useful information out to members and other stakeholders in a timely manner using the right methods.

• Issued first monthly newsletter in November 2014.

2015 ANNUAL CONFERENCE
May 4-5, San Diego, California

Conference Theme: Sun, Surf, and Accountability

Lifetime Achievement Award Recipient
Beth Brier, City of Tallahassee, FL
• Served in numerous capacities at ALGA, including President, the Board of Directors and four committees
• Taught sessions at multiple ALGA conferences and regional training events
• Instrumental in establishing ALGA as a member of the Government Accounting Standards Advisory Council

Gary Blackmer, City of Portland, OR
• Served in numerous capacities at ALGA, including President, the Board of Directors, and six committees
• Served 10 years as Portland’s elected City Auditor
• Served two four-year terms as Multnomah County Auditor

• Teacher and mentor to many auditors in the Pacific Northwest and across the country

Knighton Award Recipients

Extra Small Shop (1 to 2 auditors)
• Exemplary: Washington County, OR, Audit of Jail Healthcare
• Distinguished: City of Sante Fe, NM, Performance Audit of False Alarm Monitoring System
• Distinguished: City of Riverside, CA, Managing False Avoidable Fire Alarms

Small Shop (3 to 5 auditors)
• Exemplary: Clark County, WA, Audit of Clark County’s Job Creation Fee Waiver Program
• Distinguished: City of Sacramento, CA, Audit of Citywide Wireless Communications

Medium Shop (6 to 10 auditors)
• Exemplary: Office of City Auditor, Seattle, WA, Seattle’s Paid Sick and Safe Time Ordinance Enforcement Audit

Large Shop (11 to 15 auditors)
• Exemplary: City of San Jose, CA, Library Hours and Staffing: By Improving the Efficiency of Its Staffing Model, the Library Can Reduce the Cost of Extending Service Hours
• Distinguished: King County, WA, Performance Audit of the Georgetown Combined Sewer Overflow Project

**Extra Large Shop (16+ auditors)**
• Exemplary: City of San Diego, CA, Opportunities Exist To Improve Recycling Rates and Reduce Adverse Impacts Generated By Waste Hauling
• Distinguished: City of Philadelphia, PA, Department of Licenses and Inspections: Performance Audit of Oversight for Private Property Demolitions
• Distinguished: City and County of San Francisco, CA, Citywide Construction: Adopting Leading Practices Could Improve the City’s Construction Contractor Bid Pool
• Distinguished: City and County of Denver, CO, Police Response Time Performance Audit

**Outstanding Contribution to the Quarterly Award**
• Winner: “Why Become a Performance Auditor: Recruitment from the Perspective of a First-Year Auditor,” Winter 2014 – Auditing Human Resources Chelsea Lei, King County (WA) Auditor’s Office
• Honorable Mention: “Pension Sustainability: Lessons from One City,” Summer 2014 – Auditing Fiscal Sustainability, Sharon Erickson and Joe Rois, City of San Jose (CA) Auditors Office

**Service Awards**
• Alexandra Fercak, Online Resources
• Jay Poole, Advocacy
• Harriet Richardson, Professional Issues
• Bill Greene, Board Member
• Carmelina DiMondo, Board Member
• Craig Kinton, Board Member

**ALGA QUARTERLY ISSUES**
• LGAQ Volume 27, Number 4, Summer 2013: Auditing Fiscal Sustainability
• LGAQ Volume 28, Number 1, Fall 2014: Identifying Fraud
• LGAQ Volume 28, Number 2, Winter 2014: Auditing Human Resources
• LGAQ Volume 28, Number 3, Spring 2015: Auditing Transportation

OTHER PROJECTS & PUBLICATIONS

Commented on 6 exposure drafts in 2014-2015:

1. Strategic Plan for the National Intergovernmental Audit Forum (GAO 09/23/14)
2. Proposed Enhancements to The Institute of Internal Auditors International Professional Practices Framework (IPPF) (IIA 11/03/14)
4. Proposed Statement of the Governmental Accounting Standards Board: Tax Abatement Disclosures (GASB, 1/30/15)
5. Preliminary Views on Major Issues Related to Leases (GASB, 3/6/15)

COMMITTEE MEMBERSHIP

Advocacy
Jay Poole, Chair
David Jones, Deputy Chair; Craig Kinton, Board Liaison; Paul Duggan; Michael Eglinski; Leif Engstrom; Ann-Marie Hogan; Bob Melton; Jose Montes de Oca; Amanda Noble; Leon Pattman; Carolyn Smith; Colleen Waring

Awards
Ben Thompson, Chair;
Pamela Weipert, Board Liaison; Paul Duggan; Jane Dunkel; Nancy Howe; Cheryl Johannes; Lisa Monteiro; Hannah Morgan

Bylaws
Kymber Waltmunson, Chair

Conference
Kymber Waltmunson, Chair;
Corrie Stokes, Advisor; Justin Anderson;
Nicholas Cline; Elise Garvey; Tony Hui; Danielle Knighten; Jazmin LeBlanc; Lynne Prizzia;
Rebecca Takahashi; Torry van Slyke

Education
Chris Horton, Chair
Sharron Walker, Vice-Chair; Carmelina DiMondo, Board Liaison; Germaine Brewington;
Suzanne Flynn; Susan Hall; Deborah Jenkins;
E. Keith Jeter; Heather Kneale; Lori Schubert;
Rachel Snell; Lise Valentine; Ross Visscher

Long-Term Conference Planning
Kathie Harrison, Chair
Janet McWilliams, Vice-Chair; Carmelina DiMondo, Board Liaison; Jorge Oseguera; Mike Taylor

Membership
Kip Memmott, Chair
Magdalena Brady; Zek Ofili; Angela Rafa lovich; Roger Strout; Lesly Van Dame

Online Resources
Tanya Baize, Chair
Craig Kinton, Board Liaison; Syed M. Ali; Nicole Dewees; Alexandra Fercak; Rosa Gilbert; Sara LeBeau; George McGowan; Walt Persons;
Rose Sutton; Rebecca Takahashi; Kymber Waltmunson

Peer Review
Matt Weller, Chair
Gary Chapman, Committee Advisor; Mary Jo Emanuele, Region I Coordinator; Paul Geib, Region II Coordinator; Kelly Hammond, Region IV Coordinator; Erin Kenney, Region V Coordinator; Kathy Knox, Red/Orange Reviews;
Stan Sewell, Region III Coordinator; Terra VanAndel, Region VI Coordinator; Kristine Adams-Wannberg, At-Large Member; Leon Pattman, At-Large Member; Paula Ward, At-Large Member; Trevor Williams, At-Large Member
Professional Issues

Harriet Richardson, Chair
Nicole Rollins, Vice-Chair; Kip Memmott, Board Liaison; Satydra Chandler; Vickie Classen; Andrew Clemmons; Donna Crume; Eileen Donahue; Doris Flores Brooks; Jon Goodman; Allen Leatherwood; Shaun Ledbetter; Patricia Lee; Helen Lew; Kenneth Mory; Patrick Schmitt; Larry Stafford; Jeffrey Vargas; Sean Walker; Slemo Warigon

Publications

Justin Anderson, Chair;
Amanda Lamb, Quarterly Editor; Emily Jacobson, Assistant Editor; Craig Kinton, Board Liaison; Kristine Adams-Wannberg; Lisa Callas; Angela Darragh; A.D. Hogan; Mary Hull Caballero; Ruth Riddle; Paula Ward; Slemo Warigon

Survey

Niki Raggi, Chair
David Givans, Board Liaison; Bob MacKay; Eileen Marzak; Neha Sharma; Vivien Zhi

ALGA REPRESENTATIVES

Advisory Council on Government Auditing Standards
Drummond Kahn, F. Michael Taylor

Advisory Council on Standards of Internal Control in the Federal Government
F. Michael Taylor

Governmental Accounting Standards Advisory Council
Amanda Noble
PRESIDENT’S MESSAGE

So much happened in the 2015-16 organizational year to support and raise the bar for local government auditing. It was an honor to be able to serve as president during this productive year. Looking through the photos selected for this report I am reminded of the value of our community. Auditors are not usually the life of the party (although the photos here show some exceptions) and our primary goal is definitely not becoming friends with the auditee. So we turn to each other for wisdom, support, and ideas. Every member of every ALGA committee has helped maintain the supportive framework that we all count on.

I have a very clear memory of the Board’s decision nearly five years ago to provide you with an annual report. We wanted to more visibly share progress on ALGA’s strategic plan and showcase the work of our many volunteers. From the credible activism of Advocacy to the regional trainings provided by Education to celebration of quality work by Awards to confirmation of quality by Peer Review... I can say that we have been successful. Thank you to the committees for your service to all of us!

I leave the presidency in very capable hands with David Givans in the upcoming year. He is one of the first one-person audit shops to lead ALGA. We value the diversity he brings to the leadership role and, as usual, will be here as a community to support him as he takes the reigns just as Corrie Stokes and many others did for me. Thank you, everyone, for being a part of my professional community. I look forward to seeing you all soon! To accountability and transparency!
HIGHLIGHTS OF THE YEAR

Advocacy Committee
- 21 contacts with various jurisdictions related to the preservation or creation of audit functions and/or the preservation of their independence
- Developed the brochure "Hiring a Performance Auditor"
- Working with Professional Issues Committee to develop a brochure on audit function performance measures

Awards Program Committee
- Received 52 submissions for the Knighton Award

Education Committee
- Developed nine webinars and four regional trainings
- Met commitment to provide free CPE annually to our members by opening archived webinars and offering one live webinar at no cost
- Maintained and further developed an inventory of training topics and materials to assist members looking for subject matter expertise
- Developed a model syllabus for a university-level performance audit class

Long Term Conference Planning Committee
- Recommended Atlanta, GA as the 2017 Conference location

Membership Committee
- Reviewed ALGA's membership classifications to identify and clarify any ambiguities

Online Resources Committee
- Revamped the audit abstract categories to help make it easier to find audit reports.
- Managed ALGA's Twitter and LinkedIn accounts by posting ALGA news, job postings, LGAQ articles, and training events.
- Revising ALGA's Social Media Policy

Peer Review Committee
- Conducted peer reviews of 41 member organizations
- Provided training to 43 members on how to conduct a peer review, and to 38 members on peer review team leader roles and responsibilities

Professional Issues Committee
- Co-sponsored a webinar with GAO on how to evaluate your continuing professional education credits under the Yellow Book.
- Presented on the topic of non-audit services at the annual conference.

Publications Committee
- Transitioned the Local Government Audit Quarterly to a refreshed format that improves both the online and printable versions of the Quarterly

Survey Committee
- Published the results of the 2014 Benchmark Survey and redesigned the Satisfaction Survey.
- Proposed conducting a new annual survey on the activities of ALGA committees. The proposal was accepted by the board.

Other
- The Board is working with a subcommittee to determine how we can best serve our international ALGA members.
2016 ANNUAL CONFERENCE
May 23-24, Austin, Texas

Conference Theme: Keep Austin Weird

Lifetime Achievement Award Recipients

Alan Ash, Gainesville, FL & Toronto, ON
- Served in numerous capacities at ALGA, including President, the Board of Directors, and as a member and chair of the Education committee
- Planned the 2000 conference in New Orleans, where he even entertained member by playing bass with a jazz band during the Monday evening event
- He was an active peer reviewer, serving on nine peer review teams

Jerry Heer, Milwaukee County, WI
- Served as ALGA President from 1996-97
- He was also a member of the Board of Directors as well as serving on a number of committees including the Conference Committee, the Advocacy Committee, and the Strategic Planning Committee
- He was the recipient of the 2009 David M. Walker Excellence in Government Performance and Accountability Award
- Has attended every annual audit conference

Jerry Shaubel, Toronto, ON
- Served as ALGA President, Treasurer, and Board Member
- Served on five peer reviews and has published quite a few articles in the Local Government Auditing Quarterly
- Frequently served as a presented and moderator at annual conferences

Knighton Award Recipients

Extra Small Shop (1 to 2 auditors)
- Exemplary: Auditor’s Office, City of College Station, TX, Streets Maintenance Audit
• Distinguished: Office of the County Internal Auditor, Deschutes County, OR, Light Fleet Management
• Distinguished: Springfield Public Schools, Springfield, VA, Audit of Student Attendance Reporting

**Small Shop (3 to 5 auditors)**

• Exemplary: Clark County Auditor’s Office, Clark County, WA, Sheriff’s Office High Risk Equipment and Supplies Management Audit
• Distinguished: Office of the City Auditor, City of Sacramento, CA, Audit of the City’s Master Vendor File

**Medium Shop (6 to 10 auditors)**

• Exemplary: Office of the City Auditor, City of Palo Alto, CA, Police Department: Palo Alto Animal Services Audit
• Distinguished: City Auditor’s Office, City of Scottsdale, AZ, Scottsdale Road Improvements, Phase 1
• Distinguished: Seattle Office of City Auditor, City of Seattle, WA, Audit of the Seattle Police Department’s Public Disclosure Process

**Large Shop (11 to 15 auditors)**

• Exemplary: King County Auditor’s Office, King County, WA, Law Enforcement Oversight: Limited Independence, Authority & Access to Information Impede Effectiveness
• Distinguished: Long Beach City Auditor’s Office, City of Long Beach, CA, Police & Fire Public Safety Dispatcher Overtime Audit

**Extra Large Shop (16+ auditors)**

• Exemplary: Office of the Auditor, City and County of Denver, CO, Audit of Rocky Mountain Human Services
• Distinguished: Office of the City Auditor, City of San Diego, CA, Performance Audit of the Code Enforcement Division
• Distinguished: Office of the Controller - City Services Auditor, City and County of San Francisco, CA, Office of the City Administrator: San Francisco Should Adopt Five Leading Practices to Improve the Effectiveness and Efficiency of Its Procurement Function

**Outstanding Contribution to the Quarterly Award**

• Winner: “Put Pavement on the Map: Engaging Visual Aids,” Spring 2015 – Auditing Transportation, Minh Dan Vuong, Office of the City Auditor, San Jose, CA
• Honorable Mention: “Are All Auditors Optimistic,” Winter 2015 – Auditing Training and Travel, Andrew Keegan, Office of the City Auditor, City of Austin, TX

**Service Awards**

• Chris Horton – Education Chair
• Nikki Raggi – Survey Committee
• Matt Weller – Peer Review Committee
• Pam Weipert – Several committees and at-large board member
• Ben Thompson – Awards Committee
• Tanya Baize – Online Resources Committee
• Kathy Harrison - Long-Term Conference Planning Committee

**ALGA QUARTERLY ISSUES**

• LGAQ Volume 28, Number 4, Summer 2015: Auditing Purchasing
• LGAQ Volume 29, Number 1, Fall 2015: Auditing Housing and Homelessness
• LGAQ Volume 29, Number 2, Winter 2015: Auditing Training and Travel
• LGAQ Volume 29, Number 3, Spring 2016: Auditing Utilities

**OTHER PROJECTS & PUBLICATIONS**

Commented on 6 exposure drafts and analyzed 5 final standards documents, including:

2. Proposed Statement of the Governmental Accounting Standards Board Blending Requirements for Certain Component Units
an amendment of GASB Statement No. 14 (GASB, 8/28/15)

3. Proposed Implementation Guide No. 20XX-X, Implementation Guidance Update 20XX by the Governmental Accounting Standards Board (GASB, 11/30/15)


5. Proposed Statement of the Governmental Accounting Standards Board Pension Issues an amendment of GASB Statements No. 67, No. 68, and No. 73 (GASB, 1/25/16)

6. Proposed Statement of the Governmental Accounting Standards Board Certain Asset Retirement Obligations (GASB, 3/30/16)

7. Proposed Statement of the Governmental Accounting Standards Board Fiduciary Activities (GASB, 3/30/16)

8. Exposure Draft of the International Standards for the Professional Practices of Internal Auditing (Standards) (IIA, 4/19/16)

9. Proposed Statement of the Governmental Accounting Standards Board Leases (GASB, 5/31/16)

COMMITTEE MEMBERSHIP

Advocacy
David Jones, Chair
Van Lee, Board Liaison; Craig Kinton, Board Liaison; Paul Duggan; Michael Eglinski; Leif Engstrom; Ann-Marie Hogan; Douglas Jones; Craig Kinton; Bob Melton; Jose Montes de Oca; Amanda Noble; Leon Pattman; Jay Poole; Elliot Shuford; Carolyn Smith; Colleen Waring

Awards
Ben Thompson, Chair
Pamela Weipert, Board Liaison; Paul Duggan; Jane Dunkel; Cheryl Johannes; Lisa Monteiro; Hannah Morgan

Conference
David Givans, Chair
Kymber Waltsmunson, Advisor; Kristine Adams-Wannberg; Mark Bigler; Edmundo Calderon; Carmelina DiMondo; Elise Garvey; Jason Hadavi; Deborah Jenkins; Drummond Kahn; Henry Katumwa; Andrew Keegan; Danielle Knighten; Jazmin LeBlanc; Arlena Sones; Rebecca Takahashi

Education
Chris Horton, Chair
Sharron Walker, Vice-Chair; Alexandra Fercak, Board Liaison; Susan Hall; Robin Howe; Deborah Jenkins; E. Keith Jeter; Heather Kneale; Bonnie Nims; Kevin O’Connor; Lori Schubert; Rachel Snell; Eric Spivak; Lise Valentine; Ross Visscher; Kelsey Yamasaki

Long-Term Conference Planning
Kathie Harrison, Chair
Janet McWilliams, Vice-Chair; Van Lee, Board Liaison; Jennifer Carpenter; Jorge Oseguera; Mike Taylor

Membership
Patrice Randle, Chair
Kip Memmott, Board Liaison; Magdalena Brady; David Brewer; Zek Ofili; Angela Owens; Angela Rafalovich; Roger Strout; Lesly Van Dame

Nominating
David Givans, Chair
Lisa Callas, Sharon Erickson, Bill Green, Mike Taylor

Online Resources
Tanya Baize, Chair
Alexandra Fercak, Board Liaison; Syed M. Ali; Minh Dan Vuong; Alexandra Fercak; Rosa Gilbert; Sara LeBeau; George McGowan; Walt Persons; Rose Sutton; Rebecca Takahashi

Peer Review
Matt Weller, Chair
Pam Weipert, Board Liaison; Bill Greene, Committee Advisor; Mary Jo Emanuele, Region I Coordinator; Paul Geib, Region II Coordinator; Trevor Williams d, Region IV Coordinator; Erin
Kenney, Region V Coordinator; Paula Ward, Red/Orange Reviews; Stan Sewell, Region III Coordinator; Terra VanAndel, Region VI Coordinator; Lori Brooks, At-Large Member; Corrie Stokes, At-Large Member; Leon Pattman, At-Large Member; Vacant, At-Large Member

Professional Issues
Larry Stafford, Chair
Nicole Rollins, Vice-Chair; Kip Memmott, Board Liaison; Satydra Chandler; Vickie Classen; Andrew Clemmons; Chris Constantin; Eileen Donahue; Doris Flores Brooks; Jon Goodman; Allen Leatherwood; Shaun Ledbetter; Patricia Lee; Helen Lew; Harriet Richardson; Neha Sharma; Jeffrey Vargas; Sean Walker; Slemo Warigon

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Justin Anderson, Chair
Emily Jacobson, Editor; Kristine Adams-Wannberg, Board Liaison; Lisa Callas; Angela Darragh; Dan Genz; Chris Horton; A.D. Lewis; Ruth Riddle; Paula Ward

Survey
Niki Raggi, Chair
Van Lee, Board Liaison; Andrew Keegan, Bob MacKay; Vivien Zhi

ALGA REPRESENTATIVES
Advisory Council on Government Auditing Standards
Drummond Kahn, Harriet Richardson, F. Michael Taylor
Domestic Working Group
Kymber Walnumson
Governmental Accounting Standards Advisory Council
Amanda Noble
ALGA HISTORY: 2016-17

BOARD OF DIRECTORS

Officers

President
David Givans
County Internal Auditor, Deschutes
County, OR

President Elect
Tina Adams
Senior Auditor, City of Charlotte, NC

Secretary
Van Lee (2/2017-5/2017)
Deputy City Auditor,
City and County of Honolulu, HI

(resigned: left local employment)
Director of Audit Services
City and County of Denver, CO

Treasurer
Kristine Adams-Wannberg
Senior Management Auditor,
City of Portland, OR

Past President
Kymber Waltmunson
County Auditor,
King County, WA

At-Large Members
Alexandra Fercak
Senior Management Auditor,
City of Portland, OR

Matt Weller
Assistant City Auditor
City of Oklahoma City, OK

Chris Horton
Audit Manager
Fairfax County Public Schools, VA

Van Lee (5/2016-2/2017)
Deputy City Auditor
Honolulu, HI

Pamela Weipert (2/2017-5/2017)
Compliance Officer
Oakland County, MI

PRESIDENT’S MESSAGE

Many hands make for light work! The Board and I took on a lot in 2016-17. We continued the push to raise the bar for local government auditing. This was taken on at the member, organization, and association levels. The Board has continued its work on strategic planning and diversity and inclusion that will help pave the way for a stronger ALGA.

The Board’s vision for the annual report is to highlight progress of the association and showcase the work of our many volunteers. From the incredible activism of Advocacy to the regional trainings provided by Education to celebration of quality work by Awards to confirmation of quality by Peer Review, thank you to the committees for your service to all of us!

It was an honor to serve as President during this productive year. Looking through the photos selected for this report I am reminded of the value of our diverse and active community. We find long lasting relationships among our peers that I believe will outlive our careers. Every member of every ALGA committee has helped maintain the supportive framework that we all count on. I am so proud to be part of this community.

I am honored to have led ALGA for a brief while
and am confident I am leaving the presidency in the very capable hands of Tina Adams. She has demonstrated her leadership during the 2017 conference planning effort and will continue to provide consistent and sage advice to ALGA. I ask that you provide her the same support you provided me as she takes the reins just as Kymber Waltmunson and many others did for me. Thank you for being so awesome!

HIGHLIGHTS OF THE YEAR

- Strategic planning revisited to address Mission statement, values and organizational statement. Draft work on vision and mission were:
  
  **Vision Statement (draft):**
  
  A thriving community of all local government auditors making a difference for the public good.

  **Mission Statement (draft):**
  
  ALGA empower our local government audit community through excellence in advocacy, education, communication and collaboration to protect and enhance the public good.

- Appointed Larry Stafford as GASAC liaison to replace Amanda Noble.

- Instituted a corporate associates programs for sponsors to encourage a better connection with sponsors throughout the year.

- Revisited and developed an updated fee schedule for the organization from work of the Finance Investment Review Committee (FIRC)

- Initiated a conference reserve to provide a safety net for future conferences.

- Kansas City, MO selected for the 2019 conference

- Increased use of webinars by education committee.

- Committee activity survey initiated.

- Initiated development of publication on audit function performance measures

- Initiated discussions on diversity, equity and inclusion efforts. Went through RFP process and selected a facilitator (Rhodes Perry) for an all-day work session held before the conference focused on DEI training and gaining a better understanding of what DEI means for the Association. Development of a member survey on DEI.

- Member services contract negotiated and extended.

- Board policy over voting by email clarified to require a unanimous vote for those email votes taken and that it will be subsequently ratified at the next board meeting.

- Updates completed to operations manual.

- Virtual registration explored for regional trainings.

- Discussion on getting an attorney for guidance on topics.

- Discussion of potential establishment of Foundation for Local Government Auditors.

- Discussion of updating ALGA History document

- New AGA/ALGA memorandum of understanding (form of cooperative agreement)

- Cooperative agreements established for AGA, CASA and Governing

- The survey and membership committees were combined.
2017 ANNUAL CONFERENCE
May 21-24, Atlanta, Georgia

Conference Theme: Accountability, Transparency and Leadership

Lifetime Achievement Award Recipients
Doug Jenkins, Milwaukee County, WI
- Instrumental in the early success of the Local Government Auditing Quarterly, the Peer Review Program, and ALGA annual conferences
- Served on the Editorial board, as LGAQ Editor, ListServ Moderator, and Peer Review Team Member
- Contributed numerous articles to the LGAQ, and planned, attended, and spoke at many ALGA conferences
- His contributions laid the groundwork for and shaped the way ALGA members network and share information

Mike Taylor, Hanover County, VA; City of Stockton, CA; and City of Roanoke, VA
- Served as ALGA President and Treasurer; chaired the Professional Issues, Nominating, and Peer Review committees over 16 years; and served as a member of and review coordinator on the Peer Review Committee, as well as a member on the Long-Term Conference Planning Committee
- Served as ALGA’s representative on the Comptroller General’s Advisory Council on Government Auditing Standards.
- Has attended every ALGA conference since 1994, which is the second longest active streak behind Mr. Jerry “Iron Man” Heer

Bill Greene, City of Phoenix, AZ
- Served as ALGA President, Treasurer, and Board Member
- Chaired the Long-Term Conference Planning Committee and was a member of the Peer Review Committee, having helped draft guidance for local government audit
organizations, and served as a Peer Review Coordinator for Region III
• Presented at numerous ALGA conferences, and even starred in ALGA’s first peer review training video

**Knighton Award Recipients**

**Extra Small Shop (1 to 2 auditors)**
• Exemplary: City of Bowling Green, KY, Fleet Technician Efficiency Audit
• Distinguished: City of Santa Fe, NM, Performance Audit, Temporary & Seasonal Employees—Human Resources
• Distinguished: City of Riverside, CA, Wastewater Collection System—Asset Management

**Small Shop (3 to 5 auditors)**
• Exemplary: City of Durham, NC, Department of Public Works Street Maintenance Performance Audit
• Distinguished: Clark County, WA, Audit of High Risk Materials Management—Public Works Department
• Distinguished: Metro Regional Government, OR, Community Planning and Development Grants: Performance measures and stronger controls needed to ensure results

**Medium Shop (6 to 10 auditors)**
• Exemplary: City of Oakland, CA, Performance Audit of the City of Oakland Rent Adjustment Program
• Distinguished: City of Scottsdale, AZ, Destination Marketing Contract
• Distinguished: Multnomah County, OR, Animal Services Audit

**Large Shop (11 to 15 auditors)**
• Exemplary: City of San Jose, CA, The Apartment Rent Ordinance: Additional Investment, Improved Processes, and Strategic Resource Deployment Needed to Better Serve Tenants and Landlords
• Distinguished: City of Portland, OR, City Council Grants: No competition and limited oversight
• Distinguished: City & County of Honolulu, HI, Audit of the City’s Paratransit Service

**Extra Large Shop (16+ auditors)**
• Exemplary: City of Austin, TX, Audit of the Austin Police Department’s Handling of Complaints
• Distinguished: City of Philadelphia, PA, Philadelphia Fire Department—PFD Needs to Reconsider Its Brownout and Rotation Policies
• Distinguished: City of San Diego, CA, Performance Audit of the City’s Programs Responsible for Pedestrian Safety

**Outstanding Contribution to the Quarterly Award**
• Honorable Mention: “Transitioning From a Non-Audit Service to an Audit: Campus Police,” Summer 2016 - Auditing Education Issue, Kelly Crosby, formerly with the Savannah-Chatham County Public School System (GA)

**ALGA QUARTERLY ISSUES**
• LGAQ Volume 29, Number 4, Summer 2016: Auditing Education
• LGAQ Volume 30, Number 1, Fall 2016: Auditing Fleets
• LGAQ Volume 30, Number 2, Winter 2016: Auditing Social Media
• LGAQ Volume 30, Number 3, Spring 2017: Auditing Emergency Preparedness

**OTHER PROJECTS**

Comment letters issued included:

1. Proposed Description Criteria for Management’s Description of an Entity’s Cybersecurity Risk Management Program (AICPA 12/2016)
2. Enterprise Risk Management (COS 9/29/16)
3. Financial Reporting Model Invitation to Comment (GASB 3/31/17)
5. Implementation Guide OPEB (GASB 12/16/16)
6. Omnibus 201X (GASB 11/23/16)
7. Certain Debt Extinguishment Issues (GASB 10/20/16)

**COMMITTEE MEMBERSHIP**

**Advocacy**
David Jones, Chair
Michael Eglinski, Leif Engstrom, Ann Marie Hogan, Douglas Jones, Craig Kinton, Bob Melton, Jose Montes de Oca, Amanda Noble, Jay Poole, Elliot Shuford, Carolyn Smith, Colleen Waring, Jerry Shaubel, April Jordan, Vincent Price

**Awards**
Lisa Monteiro, Chair
Ben Thompson, Kathie Harrison, Vice Chair; Jane Dunkel, Hannah Morgan, Pam Weipert, Advisor; Jacque Smith, Michael Houston

**Communications**
Kymber Waltmunson

**Conference**
Tina Adams, Chair
David Givans, Coia Walker, Diana-Coomes-Lynn, Nia Young, Kristine Adams-Wannberg, Jay Poole, Carmelina Dimondo, Chris Horton, Debbie Jenkins, Leslie Ward, James(Jim) Yerich, Jacqueline Smith, Glenda Ostrander, April Jordan, Kymber Waltmunson

**Education**
Ross Visscher, Chair
Susan Hall, Katie Houston, Robin Howe, Deborah Jenkins, Keith Jeter, Bonnie Nims, Kevin O’Connor, Lori Shubert, Eric Spivak, Sharron Walker, Stan Wilmer

**Long-Term Conference Planning**
Janet McWilliams, Chair
Jennifer Carpenter, Alan Ash, Jorge Osequera, James Yerich

**Membership**
Patrice Randle, Chair
Magdalena Brady, David Brewer, Bob MacKay, Melinda Pensigner, Angela Ralafovich, Roger Strout, Vivien Zhi

**Nominating**
Tina Adams, Chair
Edmundo Calderon, Jay Poole, Corrie Stokes, Beverly Mahaso

**Online Resources**
Rebecca Takahashi, Chair
Syed M. Ali, Walton Persons, Tanya Baize, Simone Rede, Sara LeBeau, Minh Dan Vuong, George McGowan

**Peer Review**
Erin Kenney, Chair

**Professional Issues**
Larry Stafford, Chair
Nicole Rollins, Amanda Noble, Harriet Richardson, April Jordan, Vickie Classen, Chris Constantin, Doris Flores Brooks, Allen LeatherwoodPatricia Lee, Neha Sharma, Jeffrey Vargas, Sean Walker, Selmo Warigon

**Publications**
Lisa Callas, Chair

**Survey**
Andrew Keagan, Chair
*Combined at end of year

**ALGA REPRESENTATIVES**

**Advisory Council on Government Auditing Standards**
Drummond Kahn, F. Michael Taylor

**Governmental Accounting Standards Advisory Council**
Larry Stafford

**Advisory Council on Standards of Internal Control in the Federal Government**
F. Michael Taylor
ALGA HISTORY: 2017-18

BOARD OF DIRECTORS

Officers

President
Tina Adams
Senior Auditor, City of Charlotte, NC

President Elect
Kristine Adams-Wannberg
Senior Management Auditor, City of Portland, OR

Secretary
Pamela Weipert
(one year term - 2/20/2017 - 5/2018)
Compliance Officer
Oakland County, MI

Treasurer
Larry Stafford
Audit Services Manager, Clark County, WA

Past President
David Givans
County Internal Auditor, Deschutes County, OR

At-Large Members
Justin Anderson
Senior Management Auditor, King County, WA

Matt Weller
Assistant City Auditor, City of Oklahoma City, OK

Chris Horton
County Auditor, Arlington County, VA

Van Lee
Deputy City Auditor, City and County of Honolulu, HI

Tina Adams becomes ALGA’s 29th President at the annual conference in Atlanta, Georgia

PRESIDENT’S MESSAGE

This year marks ALGA’s 30th anniversary. For three decades, ALGA has provided an avenue for local government auditors to meet, communicate, and collaborate on common issues and challenges, and to uphold industry best practices and professional standards. Members have benefited from a range of services from affordable, high quality training and peer reviews to advocating for members and the value of their audit functions to their organizations. These are but a few of the outstanding services that ALGA continues to provide to its members.

I am extremely excited about the launch of ALGA’s DEI committee. Organizations like ALGA thrive on high-performing cultures in which all members feel included and empowered to contribute. Our members enthusiastically responded to the call for volunteers for the committee. We are confident that these individuals will work diligently to advance our DEI efforts.

It has been an honor to serve as president over this last year. I am indebted to my fellow board members and ALGA’s committee members for their hard work. ALGA’s success and ability to accomplish so many amazing things over the years is only possible because of ALGA’s all-volunteer Board of Directors, members of our 12 volunteer committees, and countless colleagues who volunteer their time for peer reviews, website improvements, conference sessions, webinars, articles for the Local Government Auditing Quarterly, advocacy efforts, conference logistics, membership outreach and surveys, and so many other activities. Thank you to these committees who have worked so hard on
our behalf. We are fortunate to have Kristine Adams-Wannberg taking the helm as our 2018-2019 ALGA President. Her dedication to ALGA is commendable and we can count on another great year under her leadership. Let’s reach for the peak together!!!

HIGHLIGHTS OF THE YEAR

- Established the Diversity Equity and Inclusion (DEI) Committee
- Continued to refine the Strategic Plan in light of the addition of the DEI committee.
- Executed cooperative agreements with the National Association of State Auditors, Comptrollers and the Association of Pacific Islands Public Auditors
- Combined the Membership and Survey Committee to form the Membership Committee
- Agreed to loan up to $5,000 to cover start-up costs of establishing the Foundation for Local Government Auditors
- Greensboro, NC selected as the site for the 2020 conference
- Developed a Master Communications Plan
- Revised the Corporate Associates Program
- Revised the ALGA regional map – moved seven states from the Central region to the Eastern Region
- After a successful pilot, authorized virtual training in conjunction with regional trainings and explore offering virtual trainings only
- Updates completed to the Operations Manual
- Continued discussion on getting an attorney for guidance on topics

2018 ANNUAL CONFERENCE
May 6-9, Colorado Springs, Colorado

Conference Theme: Reaching for the Peak

Lifetime Achievement Award Recipients

Ann Marie Hogan, City of Berkeley, CA
- Served as an active member of the Advocacy Committee.
- Advocated for independent performance audit functions in California.
- Contributed to the establishment of the San Diego performance audit function by presenting to the City of San Diego’s City Council on the value of an independent performance audit function.
- Co-authored many of ALGA’s current brochures, including “Model Legislation,” “Audit Committee Guidance” and “Funding the Audit Function: Money Well Spent.”
- Contributed to ALGA’s quarterly journal.
- Served as a panelist at ALGA conferences.

Drummond Kahn, City of Portland, OR
- Has been a thought leader and mentor for so many in the government auditing community.
- Has 27 years of audit leadership in all three levels of government.
- Worked for the U.S. GAO, and later served in state government leading the audit function for the Oregon Department of Transportation and as Interim Director of the Oregon Audits Division.
- Served the last 12 years in local government as the Director of Audit Services for the City of Portland, Oregon. Drummond has been an active member of ALGA for over 12 years
- Served on the ALGA Board for six years and as ALGA’s 25th President.
- Chaired the Conference and Nominating Committees, and was an active participant in the Education, Advocacy, Membership, Professional Issues, and Strategic Planning committees.
- Served as a conference and webinar presenter many times
• Led and served on multiple ALGA peer review teams.
• Served in organizations outside ALGA in ways that have helped local government auditors influence the audit profession, including the U.S. Comptroller General’s Advisory Council on Government Auditing Standards and the Pacific Northwest Intergovernmental Audit Forum Executive Committee.

Leslie Ward, City of Atlanta, GA

• Appointed as Atlanta’s first City Auditor in 2001, where her achievement in building and sustaining a top-notch performance audit organization from the ground up is truly inspirational for local government auditors.
• Held various Board leadership positions in ALGA, and served as ALGA’s 8th President
• Served on several ALGA committees and task forces, such as Conference, Conference Planning, Awards, Advocacy, Strategic Planning, and Membership.
• Conducted ALGA’s first Peer Review in 1990, and served as a Peer Review Committee Regional Coordinator.
• During her tenure as President, ALGA began the Lennis Knighton Award
• Implemented a benchmarking survey and constructed the internet homepage
• Served on the U.S. Comptroller General’s Advisory Council on Government Auditing Standards in 1998

Knighton Award Recipients

Extra Small Shop (1 to 2 auditors)

• Exemplary: City of Reno, NV, City Auditor’s Office, City of Reno 17-03 Cash Handling Part B – Cash Procedures and Testing
• Distinguished: City of College Station, TX, Office of the City Internal Auditor, Performance Audit of Public Works: Sanitation Division
• Distinguished: San Diego City Employees’ Retirement System, CA, Internal Audit Department, Cost of Living Annuity
Small Shop (3 to 5 auditors)

- Exemplary: Orange County Public Schools, FL, Internal Audit Department, Accounts Payable Access to Vendor Master File
- Distinguished: Clark County, WA, Clark County Auditor, Facilities Management Audit of High Risk Material Management
- Distinguished: County of Hawai‘i, HI, Office of the Legislative Auditor, County of Hawai‘i’s Department of Human Resources Hiring Practices

Medium Shop (6 to 10 auditors)

- Exemplary: City of Sacramento, CA, Office of the City Auditor, Audit of Fire Department Overtime Use
- Distinguished: City of Palo Alto, CA, Office of the City Auditor, Accuracy of Water Meter Billing Audit
- Distinguished: City of Seattle, WA, Office of the City Auditor, Audit Seattle’s Incentive Zoning for Affordable Housing

Large Shop (11 to 15 auditors)

- Exemplary: City of Portland, OR, Portland City Auditor – Audit Services Division, Prosper Portland: Disciplined property management needed to achieve future revenue goals, equitable outcomes
- Distinguished: City of Long Beach, CA, Long Beach City Auditor’s Office, Business Improvement District (BID) Oversight Audit
- Distinguished: King County, WA, King County Auditor’s Office, King County Sheriff’s Office Overtime: Better strategy could reduce hidden costs and safety risks

Extra Large Shop (16+ auditors)

- Exemplary: Government of Guam, Office of Public Accountability, OPA Report No. 17-09, Department of Public Works Village Streets Management Strategy
- Distinguished: City of Dallas, TX, Office of the City Auditor, Audit of Homeless Response System Effectiveness
- Distinguished: City of Philadelphia, PA, Office of the Controller, Mayor’s Office of Education: Review of the PHL Pre-K Initiative

Outstanding Contribution to the Quarterly Award

- Winner: “Marijuana Policy in Denver,” Winter 2017–Auditing New Initiatives issue, Timothy M. Obrien with the City and County of Denver, CO
- Honorable Mention: “Auditing Modern Body Camera Programs,” Winter 2017–Auditing New Initiatives Issue, Will Testell, formerly with the City of Minneapolis Internal Audit Department (MN)

ALGA QUARTERLY ISSUES

- LGAQ Volume 30, Number 4, Summer 2017: Parks and Recreation
- LGAQ Volume 31, Number 1, Fall 2017: Audit Shop Management: Best Practices
- LGAQ Volume 31, Number 2, Winter 2017: Auditing New Initiatives
- LGAQ Volume 31, Number 3, Spring 2018: Information Security

OTHER PROJECTS

Comment letters issued included:

GASB

- Accounting for Interest during the Period of Construction (03/05/18)
- Implementation Guide No. 201Y-X, Implementation Guidance Update-201Y (02/16/18)
- Accounting and Financial Reporting for Majority Equity Interests (01/18/18)
- Certain Disclosures Related to Debt (09/12/17)

GAO

- Yellow Book Update07/05/17
COMMITTEE MEMBERSHIP

Advocacy

David Jones, Chair
Douglas Jones, Jay Poole, Amanda Noble, Ann-Marie Hogan, Bob Melton, Carolyn Smith, Colleen Waring, Craig Kinton, Sam Naik, Michael Eglinski, Jerry Shaubel, Elliot Shuford, April Jordan, Vincent Price, Jose Montes de Oca

Awards

Lisa Monteiro, Chair
Kathie Harrison, Van Lee, Pam Weipert, Ben Thompson, Jane Dunkel, Hannah Morgan, Jacque Smith

Communications

Kymber Waltmunson

Conference

Kristine Adams-Adams, Chair
Tina Adams, Brenda Auner, Tom Baird, Jennifer Carpenter, Diana Coomes-Lynn, Alexandra Fercak, David Givans, Chris Horton, Andrew Keegan, Ronda Kohlheim, Kip Memmott, Donna Maloy, Denny Nester, Mark Stidd, Coia Walker, Kymber Waltmunson, Kathleen Young

Diversity, Equity and Inclusion Committee

Virginia Garcia, Chair; Jamie Amos, Vice Chair
April Jordan, Van Lee, Jay Poole, Madison Rorshach, David Givans, Megan Ko, Alyassia Taylor, Diana Lynn, Jennifer McGuirk, Nia Young

Education

Ross Visscher, Chair
Adrian Gonzales, Tamara Thompson, Larry G. Wallis, Theresa Watson, Qian Yuan, Martin Krone, Bonnie Nims, Kevin O’Connor, Eric Spivak, Susan Hall, Robin Howe, Sharron Walker, Deborah Jenkins, Keith Jeter

Long-Term Conference Planning

Janet McWilliams/Pam Weipert, Chair
James Yerich, Jennifer Carpenter, Jorge Oseguera, Alan Ash

Membership

Andrew Keegan, Chair
Angela Owens, Colin Stuart-Morse, Lesly Van Dame, Michael Jones, Zek Ofili, Mary Dory, Sherrie Mattson, Courtney Smith, Ronda Kohlheim, Mia Neidhardt

Nominating

Kristine Adams-Wannberg, Chair
Germaine Brewington, Lisa Monteiro, Paul Duggan, Corrie Stokes

Online Resources

Rebecca Takahashi, Chair
Sara LeBeau, Simone Rede, George McGowan, Minh Dan Vuong, Lamar Norwood, Temitope Eletu-Odibo

Peer Review

Erin Kenney, Chair
Paul Geib, Stan Sewell, Terra VanAndel, Mary Jo Emanuele, Trevor Williams, Paula Ward, Corrie Stokes, Leon Pattman, Lori Brooks, Martin Petherbridge, Terrie Pyeatt

Professional Issues

Nicole Rollins, Chair
Vickie Classen, Slemo Warigon, Chris Constantin, Neha Sharma, Sean Walker, April Jordan, Lise Valentine, Kerry Bailey, Lawrence Capuder, Shirley McFadden, Holly Hart, Lynn Bashaw, Kelly Houston, Lori Cox

Publications

Lisa Callas, Chair
Jennifer Folliard, Melissa Alderson, Paula Ward, Chris Horton, Board Liaison; Claire Kruschke, Emily Jacobson, Dan Genz, Katie Houston, Lisa Monteiro, Alicia Cline, Mark Maraccini

2017-18 continued
ALGA REPRESENTATIVES

Governmental Accounting Standards Advisory Council
   Larry Stafford

Domestic Working Group
   Kymber Waltmunson, Christopher Horton, Douglas Jones, and Eduardo Luna

Advisory Council on Standards of Internal Control in the Federal Government
   F. Michael Taylor