

2024

Annual Report



Members



Finances



Resources

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ALGA'S MISSION

ALGA is committed to providing an inclusive and thriving community for all local government auditors working together, making a difference for the public good. ALGA empowers our local government auditing community through excellence in advocacy, education, communication, and collaboration to protect and enhance the public good while embracing diversity, equity, and inclusiveness.

MESSAGE FROM ALGA'S PRESIDENT



"Ch-Ch-Ch-Ch-Changes... turn and face the strange."

—David Bowie

Dear ALGA Colleagues,

Looking back on the 2023-2024 program year, ALGA has continued its tradition to evolve and meet the needs of our

members in new and exciting ways. This evolution has most recently taken the form of changes to deliver a bigger and better conference, expand our ability to recognize audit excellence, and widen the pool of new leaders ready to take ALGA forward as board members and officers.

ALGA is a volunteer-led organization, buoyed by the steady professional support of NASACT, and it takes some serious grit and dedication on the part of our volunteers to provide the services and support our members have come to rely on. As you will see throughout this report, we've been able to accomplish several new initiatives without sacrificing the quality of our core services. I say with gratitude that the challenge of having an ALGA that strives to work smarter, not harder, exceeded my expectations.

In my role as president, I am one of the lucky few that gets to see how things work behind the scenes. While in the moment it sometimes feels like we are putting on a high school musical, the result of our efforts is worthy of a Tony Award. I am so grateful to be a part of this amazing production as its reluctant lead, surrounded by a supporting cast of players that know how to put on a great show. However, the show that is ALGA would not happen if we did not have an audience of dedicated members — so bravo to those of you who attend our trainings and webinars, submit articles, participate in peer reviews, and advocate for our profession.

As we head into spring, we will continue to see changes in how we do business. You can have a front-row seat to this at our annual business meeting, scheduled for

mid-May. Please mark your calendars to get a recap of all that has gone on this year and to join us as we pass the torch to your new leadership on the ALGA Board of Directors.

Speaking of the board, a huge thank you to my board and officer colleagues whose service is coming to an end and to those who have put themselves forward to continue their service in new or returning capacities. The slate of candidates brings a wealth of experience and talent that will keep ALGA going strong now and into the future.

This is my last message to you as your president. As noted earlier, ALGA would not be the organization it is without folks who are dedicated to our profession and willing to put in the time to make things happen between other work and life responsibilities. Serving ALGA has taught me valuable skills that I have been able to transfer into my work life to be a better auditor, leader, and person. Frankly, without ALGA providing me opportunities to network, I literally would not be in my current position.

Although a lot has changed within ALGA in the recent past, a lot has also stayed the same. ALGA continues to be a grassroots network that enables local government auditors to connect through forum posts, direct messages, conference roundtable discussions, or emails asking for advice or responding when help is needed. ALGA is the first place I go to when I need a sounding board and to be around other professionals who truly get what we do. ALGA's network allowed me to forge relationships with many of you as mentors and friends and watch each other grow into new roles or projects.

Remember, even when we turn and face the strange, let's also not forget who we are and where we started.

With gratitude,

Rebecca Takahashi
2023-24 ALGA President

ABOUT THE ASSOCIATION

MORE THAN 30 YEARS OF PROGRESS

Since 1989, ALGA has been providing local government auditors a way to communicate and collaborate about important issues. From its start as a grassroots group in the Pacific Northwest more than 30 years ago, ALGA has evolved into an international organization with over 300 organizational members across the United States, Canada, and the Marshall Islands. In 2024, ALGA will continue to move forward as an organization, ensuring that we are an inclusive and thriving community for all local government auditors working together and making a difference for the public good. The potential for growth and change in the local government auditing profession has never been greater. As social media continues to change the information landscape, our work provides trusted, objective knowledge for elected officials, residents and community members, and the media. At a time when it can be difficult to discover truth, our work as auditors is invaluable. ALGA's mission is to empower our local government auditing community through excellence in advocacy, education, communication, and collaboration to protect and enhance the public good while embracing diversity, equity, and inclusiveness. As we weave these values into ALGA's governance and processes, we ensure ALGA is well-positioned to support and grow the local government auditing profession into the future.

WHO WE ARE

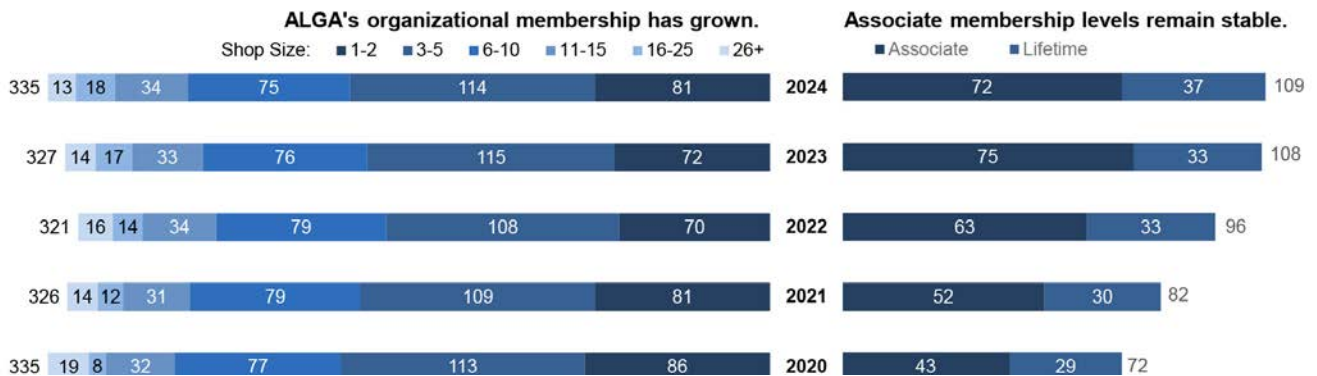
ALGA's members represent a diversity of local government audit organizations, from one-person audit shops to organizations with more than 75 professionals. While the majority of ALGA member shops are cities and counties, ALGA's membership also includes other local government entities such as school districts, utilities and utility districts, transportation agencies, regional governments, tribal governments, retirement systems, and more. In addition to our full members, ALGA also has associate members such as non-local government organizations. We also have lifetime members: individuals who have been awarded ALGA's Lifetime Achievement Award.

NATIONAL REPRESENTATION

ALGA represents its membership on various national committees including the:

- Advisory Council on Government Auditing Standards.
- Governmental Accounting Standards Advisory Council.
- U.S. Government Accountability Office's Domestic Working Group.

In 2024, ALGA maintained historic membership numbers.



LIFETIME ACHIEVEMENT AWARD

ALGA's Lifetime Achievement Award recognizes and honors members who have made lasting and worthwhile contributions to local government auditing through their extraordinary service to ALGA. In 2024, **Carolyn Smith** and **David Jones** each received the award for their years of advocacy, service, and leadership.

RISING STAR AWARDS

ALGA's Rising Star Award recognizes the best and brightest among newer local government audit professionals and to spotlight newer local government auditors' personal initiative and commitments that positively impact the local government auditing profession. In 2024, **Suzie Acosta-Jovanelly**, **Andrew Scoggin**, and **Anu Sidhu** each received the inaugural Rising Star Award.

KNIGHTON AWARDS

The Knighton Award recognizes the best performance audit reports of the year. The following reports were recognized for their excellence in calendar year 2023.

Extra-Small Audit Shop (1 to 2 auditors)

- **EXEMPLARY:** City and County of San Francisco, CA, Department of Police Accountability – “San Francisco Police Department Needs to Improve Policies, Processes, and Data Tracking to Ensure the Timely, Consistent, and Transparent Handling of Officer Misconduct”
- **DISTINGUISHED:** Volusia County, FL, Internal Auditor – “Animal Services: Clinic Operations”
- **DISTINGUISHED:** Deschutes County, OR, Office of Internal Audit – “County Continuity of Operations Plans - Initial Assessment”

Small Audit Shop (3 to 5 auditors)

- **EXEMPLARY:** City of Seattle, WA, Office of Inspector General for Public Safety – “Audit Report on SPD Compliance with Youth Access to Legal Counsel Requirements”
- **DISTINGUISHED:** City of Mesa, AZ, City Auditor's Office – “Audit of the Street Maintenance Program”
- **DISTINGUISHED:** Clark County, WA, County Auditor's Office – “Performance Audit of Public Works' Capital Project Management, Delivery, and Oversight”

Medium Audit Shop (6 to 10 auditors)

- **EXEMPLARY:** City of Ottawa, ON, Office of the Auditor General – “Audit of the City of Ottawa's Response to the Convoy Protest”
- **DISTINGUISHED:** City of Sacramento, CA, City Auditor's

Office – “Audit of the Sacramento Police Department's Evidence and Property Division – Sexual Assault Evidence Kits”

- **DISTINGUISHED:** City of Seattle, WA, Office of City Auditor – “City's Construction Permitting Needs More Customer Focus and Consistency”

Large Audit Shop (11 to 15 auditors)

- **EXEMPLARY:** City and County of Honolulu, HI, Office of City Auditor – “Audit of Select Management Issues Impacting the City's Ability to Effectively Hire and Sustain Its Workforce”
- **DISTINGUISHED:** Pinellas County Clerk of the Circuit Court and Comptroller, FL, Division of Inspector General – “Audit of Emergency Rental Assistance Program”
- **DISTINGUISHED:** Government of the District of Columbia Audit Unit, Office of the Inspector General – “Audit of the District of Columbia Agencies' Overtime Usage”

Extra Large Audit Shop (16+ auditors)

- **EXEMPLARY:** City of San Diego, CA, Office of the City Auditor – “Performance Audit of the City's Brush Management on City-Owned Land”
- **DISTINGUISHED:** City and County of Denver, CO, Auditor's Office – “Homeless Encampments Audit”
- **DISTINGUISHED:** City of Austin, TX, Office of the City Auditor – “Austin Animal Center Audit”

OUTSTANDING CONTRIBUTION TO THE QUARTERLY

ALGA's Outstanding Contribution to the Quarterly Award recognizes excellence in articles published in the *Local Government Auditing Quarterly* over the past calendar year based on their content, effectiveness, innovation, organization, and prose.

This year's winners are Marcus Mundy, Sonal Patel, Alisha Neblett Thompson, Dredlin Rodriguez, Deb Teitelbaum, and Germaine Brewington of the City of Durham, North Carolina. Their article, “Looking Back to Move Forward,” was singled out by the judges for its reflective steps for auditing through a diversity, equity, and inclusion lens.

ALGA also awarded two Honorable Mentions for contributions in 2023. Kara Jorgensen of the City of Kansas City, Missouri's article —“How to Estimate Tree Canopy Without Being a Forester”— was singled out by judges for its unconventional, interesting, and innovative topic. The article “Auditing Environmental Sustainability: Higher Audit Risks Can Be Worth the Rewards,” authored by Mason Atkin, David Beller, and Brian Evans of Oregon Metro, was also recognized for the clarity of its guidance to other shops.

THE YEAR IN REVIEW: 2023-24

COMMITTEE ACTIVITIES



Advocacy

Committee Chair: Amanda Noble, City Auditor, City of Atlanta, GA

The Advocacy Committee's mission is to promote independent performance auditing throughout local government. The committee does this by providing information on how to establish an audit function, by supplying resources to help strengthen audit functions, and by defending audit functions that are under attack. During the past year, the committee worked with more than a dozen jurisdictions on issues related to creating or preserving independent audit functions and strengthening audit independence and access to information. The committee sent letters to four governing bodies, provided public testimony in support of audit functions, and provided technical assistance to six jurisdictions that were considering starting an audit function or looking to strengthen their existing audit function. The committee also sent letters to five charter review commissions to advocate for adding or strengthening independent audit functions in their jurisdictions. Finally, following an analysis of the issues the committee has been asked to address over the past five years compared to the resources offered on our website, we drafted new guidance on staffing and funding the audit function, noting that financial autonomy is a key element of audit independence.



Awards Program

Committee Chair: Annamarie McNeil, Operations and Audit Director, Multnomah County, OR

The Awards Program Committee manages, evaluates, and promotes ALGA's Knighton Award, Lifetime Achievement Award, and Rising Star Award programs. We are committed to ensuring the awards programs provide opportunities for ALGA members to recognize auditors for their work in the local government auditing community and to helping audit shops continue to improve their performance audit programs. We are pleased to report the 2023 Knighton Awards program received 53 report submissions and 32 judge applications. In 2023, the committee also launched the inaugural Rising Star Award program. The program received 12 nominations. We hope our ongoing efforts increase ALGA members' interest and participation in the awards programs.



Conference

Committee Co-Chairs: Kymber Waltmunson, County Auditor, King County, WA and Ross Visscher, Senior Data Analytics Auditor, City of Calgary, AB

The Conference Committee plans and helps put on ALGA's signature event: its annual conference for members. The 2024 hybrid (in-person and virtual) conference in Seattle sold out its in-person slots, with hundreds more attending remotely. The theme is "Sound Auditing." Based on member ideas and volunteers, the committee developed 10 workshops, 45 concurrent sessions, and four cutting-edge general sessions for attendees. The conference line-up is varied and has strong learning tracks on generative artificial intelligence and equity. New this year, all attendees will have complimentary on-demand access to session recordings for three weeks after the conference. The Conference Committee is made up of more than 30 ALGA members from shops of all sizes, types, locations, and life experiences. The committee is deeply grateful to ALGA's Member Services staff who are the engine of the conference. We look forward to seeing you — in Seattle or online — at this year's conference!



Constitution and Bylaws Procedures

Committee Chair: Kathie Harrison, Supervising Senior Auditor, City of Austin, TX

The Constitution and Bylaws Procedures Committee has been active since fall 2018 and considers possible changes to the ALGA Bylaws. This year, the committee revised the constitution and bylaws proposal form to remove sections that contained duplicative requests for information to make it easier to use. We added numbers to the proposal process flowchart to show which order each step should be done. We also continued our review of ALGA's Operations Manual to take an in-depth look at the current procedures and how information is organized in the manual. The committee researched other organizations' online operating manuals and is working to streamline the table of contents as well as the committee section of the manual.



Digital Strategy

Committee Chair: Caroline Zavitkovski, Audit Director, Multnomah County Auditor's Office, OR

The Digital Strategy Committee supports and maintains ALGA's website, SocialLink features, and social media platforms. Through

this work, we help ALGA members maximize their ALGA benefits, such as training, jobs, publications, and peer review opportunities. In 2023–24, we supported recent changes to the board elections process by building a voter's guide and featuring the election changes on member forums. We also continued to grow ALGA's online presence through YouTube and LinkedIn, and we worked with the Awards Program Committee to highlight winners on ALGA's website. Members of the Digital Strategy Committee are also trusted partners for problem-solving technical challenges and coordinating communications with other ALGA leaders. We encourage all members to connect on [LinkedIn](#) (Association of Local Government Auditors), X ([@ALGA_Gov](#)), YouTube ([@ALGA_Gov](#)), and ALGA's website ([ALGAonline.org](#)) to create a strong community of practice and support.



Diversity, Equity, and Inclusion (DEI)

Committee Chair: Kelsey Thompson, Assistant City Auditor, City of Austin, TX

The DEI Committee promotes a diverse, equitable, and inclusive association and provides resources for members looking to incorporate DEI principles in their audit work. In May 2023, ALGA members voted to change the process to elect ALGA board members based on a proposal from the DEI Committee. In addition, we issued new tools on conducting successful interviews and helping your organization assess its DEI progress. We sponsored several DEI-themed trainings this year including a webinar, regional training sessions, and concurrent sessions at the annual conference. We are hosting the first DEI roundtable at the 2024 conference. We also gathered data about ALGA leaders in our 2023 Leadership Survey. To help ensure ALGA best represents you, please go to ALGA's website and complete the demographic information in your member profile. If you have any ideas or need support on how to promote equity in ALGA or local government auditing, please reach out to the DEI Committee.



Education

Committee Chair: Larry Wallis, Director of Internal Audit, University Health System, City of San Antonio, TX

The Education Committee continues to bring you quality CPE through on-site regional conferences and virtually through live webinars. We also provide valuable archived webinars that can be accessed at no charge to members. Our team also coordinates a highly regarded mentorship program that empowers experienced mentors to coach other local government auditors on career development and workplace challenges. This past year has been huge for regional

conferences — in Los Angeles; Scottsdale, AZ; Houston Washington, D.C.; Orlando, FL; Charlotte, NC; and Virginia Beach, VA – with more to come in 2024 including Atlanta and Savannah, GA! On the virtual side, we provided nine webinars and hosted our first-ever winter virtual symposium, which offered eight CPE credits and received praise and high ratings from those attending. We could not have done all this without the remarkable work of our regional training hosts, mentoring program participants, webinar speakers, and Member Services. Thank you, all!



Long-Term Conference Planning Committee Chair: Rory Galter, Assistant City Auditor IV, City of Dallas, TX

This may have been the last year the Long-Term Conference Planning Committee was a standalone committee. In fall 2023 and winter 2024, the board discussed how to improve knowledge of the factors to consider when selecting an ALGA annual conference site and the favored solution was to have the Long-Term Conference Planning Committee become a subcommittee within the Conference Committee. The board may approve this restructuring as early as May 2024.

Meanwhile, with the help of ALGA Member Services, the committee analyzed six possible host city hotels for the 2026 ALGA annual conference site. The committee provided the board with the its selection matrix at the 2023 winter board meeting. The matrix weights each criterion and gives the committee members evaluation guidance to apply a numerical rating for each. New this year was estimating the total food and beverage cost for each host hotel and considering the results for the hotel and conference affordability criterion. Using the selection matrix and supporting criteria documentation, the board chose Cleveland, OH, as the site for the 2026 ALGA Annual Conference.



Membership

Committee Chair: Courtney Smith, City Auditor, City of Houston Controller's Office, TX

The Membership Committee ensures current ALGA members remain in the association, identifies prospective members and encourages them to join, and surveys members on matters of interest to the association's members, committees, and board. This year, the Membership Committee's retention and growth team updated the membership brochure and began a new initiative to welcome new members to the organization and provide tips to help them take full advantage of the benefits ALGA has to offer. The team also contacted

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organizations that had not renewed and sought to recruit additional members by contacting former members and prospective organizations. The committee's survey team conducted several surveys for the awards, Education, and DEI committees. The team is restructuring the committee survey to increase participation and improve the quality of survey results. The Membership Committee works closely with the board and Member Services to analyze the ALGA member database, identify gaps in information, and develop strategies to close those gaps.



Nominating

Committee Chair: Ross Visscher, Senior Data Analytics Auditor, City of Calgary, AB

This was the first Nominating Committee following the May 2023 change in the ALGA Bylaws to popular elections. The Nominating Committee reviewed all applications for board positions against the criteria outlined in the ALGA Operations Manual. All candidates were presented to the board at its winter 2024 meeting, along with the results of the Nominating Committee's evaluation. Candidates meeting the criteria automatically went forward to the membership for a vote. Under ALGA's bylaws, the board can decide, by a two-thirds majority vote, that a nominee not meeting the criteria should be included on the ballot as a candidate. The board exercised this ability for one candidate who appears on the 2024 ballot. In addition to running the nominating process, the committee proposed changes to the minimum eligibility criteria before seeking nominations in fall 2023. The key change improved inclusivity by allowing experience to be incurred over a longer period, reflecting that individuals may need to take time away from the profession for a variety of reasons. This change was approved by the board in October 2023.



Peer Review

Committee Chair: Corrie Stokes, City Auditor, City of Austin, TX

The Peer Review Committee administers ALGA's Peer Review Program for organizations that follow the Yellow Book, Redbook, or both. Our goal is to provide quality, affordable peer reviews to member organizations, foster commitment to audit quality, and encourage performance in accordance with professional auditing standards. The Peer Review Program conducted 39 reviews in 2023 using 84 team members. The committee expects to conduct many more reviews in 2024. We also offered multiple peer review trainings across the country and updated guidance and templates for review teams. In 2024, we will be working on incorporating new audit standards into our guidance for future teams.



Professional Issues

Committee Chair: Dawn Wiseman, Audit Director, City and County of Denver, CO

The Professional Issues Committee reviews, evaluates, and comments on proposed changes to professional standards issued by various standards-setting bodies as well as other issues relevant to ALGA's members. Our work this year was a bit lighter following our work commenting on revisions to the Generally Accepted Government Auditing Standards (Yellow Book) and the new Global Internal Audit Standards (Redbook). We commented on the "Disclosure and Classification of Certain Capital Assets" exposure draft from the Government Accounting Standards Board. We are keeping an eye out for an exposure draft for the revisions to the Standards of Internal Control in the Federal Government (the federal Green Book) as well as any proposed standards changes for organizations such as the American Institute of Certified Public Accountants, the Government Finance Officers Association, and the National Institute of Standards and Technology, to name a few. Past comment letters can be reviewed on the ALGA website in the "Guides and Reports" section.

We also developed a video about our committee's role in response to ALGA member feedback on how we could better inform membership about the committee and its work. Our committee members also contributed to the ALGA quarterly, and we partnered with The Institute of Internal Auditors to help with projects related to local government and the IIA's new standards. We aim to continue looking for more innovative ways to connect with ALGA members and others in the local government auditing profession. Thank you to all the committee members for their dedication and hard work!



Publications

Committee Chair: Claire Kruschke, Senior Performance Analyst, City of Chicago Office of Inspector General, IL

The Publications Committee provides members with an opportunity to share their knowledge by publishing articles in the *Local Government Auditing Quarterly*. In 2023, more than 50 authors from a diverse cross-section of ALGA's regions, committees, and members contributed articles. Our 2023 topics covered leadership and professional development, fiscal sustainability, environmental sustainability, and the important work and challenges of small audit shops. In addition to publishing four robust issues, over the past year our committee reviewed a decade of article data for ongoing trend analyses and strategic outreach to authors. We built out our internal information resources to ensure a seamless transfer of knowledge during leadership and committee member transitions, and we completed a detailed analysis of our online engagement data

to better understand how members interact with the quarterly. We're excited to build on these projects to reform our strategic vision and ensure the quarterly remains a valuable resource. As my time as chair comes to an end, I am delighted to watch the quarterly flourish further under the stewardship of our dedicated committee leaders and volunteers.

The 2024 Spring edition on "Annual Audit Planning" is available now, and ALGA members can look forward to our upcoming issues: "Follow-ups and Lessons Learned," "Transit and Public Improvement Projects," and "Auditing Social Media."



Strategy
Committee Chair: Stephanie Jackson,
Deputy City Auditor, City of Atlanta, GA

The Strategy Committee supports the work of the strategic plan officer, who is responsible for maintaining ALGA's strategic plan and recommending updates to the plan as needed.

This past year, the committee worked with the ALGA board and committee chairs to develop the FY 2024–2026 strategic plan. The organization's strategic plan was last updated in 2018. The Strategy Committee hired a consultant to

facilitate a SWOT (strengths, weaknesses, opportunities, and threats) analysis with board members and committee chairs during the fall 2023 board meeting. After several meetings to refine our efforts, we identified key areas for the organization to focus on during the next couple years. The new plan focuses on three strategic initiatives: exploring the feasibility of a certification program to replace the Certified Government Audit Professional (CGAP); improving diversity, equity, and inclusion data collection; and developing a more formalized communication strategy. The strategic plan is available on ALGA's website. The Strategy Committee also worked with committee chairs to refine and streamline their committees' performance metrics. With the update of the strategic plan, we are shifting our efforts to developing a format to report progress toward meeting the new strategic initiatives to the board. We will also continue working with committees to refine performance metrics as their activities and responsibilities change. In the coming year, we will develop a workplan for the Strategy Committee's ongoing responsibilities and remain responsive to any ad hoc informational needs of the board. As the outgoing strategic plan officer, I would like to thank the Strategy Committee members for their efforts during the last two years, and I look forward to supporting the new SPO in continuing our work.

ANNUAL CONFERENCE

The 2023 ALGA Annual Conference took place in Baltimore, MD, on May 8–9, 2023. It was ALGA's second virtual and in-person conference. Both in-person and virtual attendees could earn up to 14 hours of CPE over the two days, in addition to CPE credit for attending one of the six workshops held before and after the conference. This conference built upon the success of ALGA's first hybrid conference in Dallas, which continued the tradition of the in-person experience while also expanding access to the event for those unable to travel to the conference.

Using the traditional two-day format, the 2023 main conference featured 44 general and concurrent sessions,

with 40 offered virtually — along with both in-person, virtual, and hybrid workshops. The sessions covered the full breadth of emerging topics in local government auditing and allowed for questions online and in person. The conference really hit it out of the park with our networking event at Camden Yards, home of the Baltimore Orioles, which was conveniently across the street from the on-site hotel. In-person attendees made the most of their evening enjoying America's favorite pastime. Virtual attendees also had access to nearly every session and enjoyed the ability to virtually connect with their peers using our social walls, chats, and virtual directory. The result was a record level of attendance: 1,016 attendees (400 in-person and 611 virtually).



ALGA FINANCES



Treasurer: Deborah Jenkins, City Internal Auditor, City of Bowling Green, KY

At the time of publication, ALGA's financial statements for the year ending March 2024 are being finalized. The most recent numbers available estimate a net income of \$60,000, bringing the net assets up to around \$645,000. This reflects a growing hybrid conference, increased revenue from member dues, and the contributions of our various educational programs.

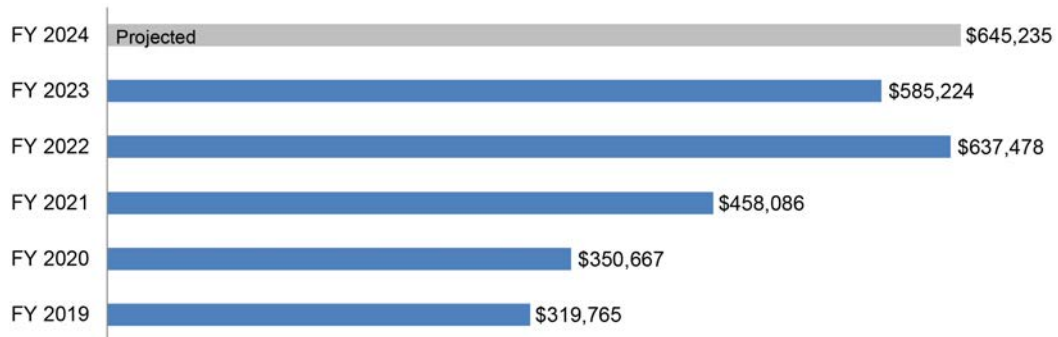
The budget adopted by the board for this past fiscal year projected a net loss to provide ALGA the flexibility to take advantage of opportunities to our growing and changing organization; we exceeded revenue estimates ending with a net profit. The opportunities included a record number of attendees both in-person and virtually at our 2023 hybrid annual conference in Baltimore, re-establishing the peer review schedule after the backlog was cleared from COVID-19 impacts, and creating new initiatives for

members such as the Rising Star Award and the Virtual CPE Symposium.

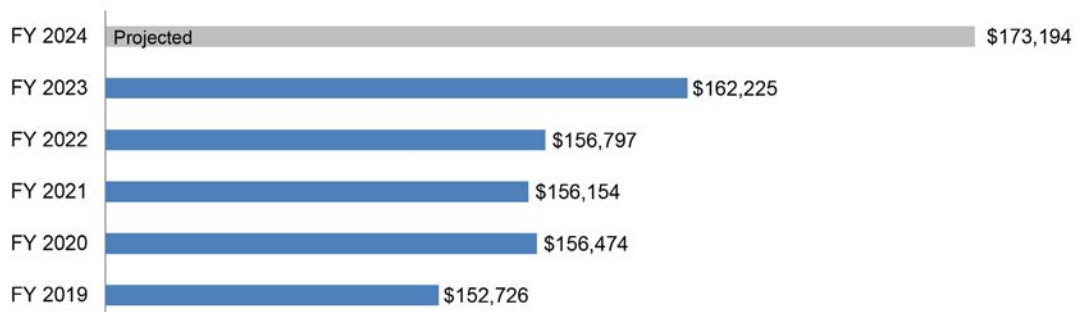
At the January board meeting, the ALGA Board of Directors adopted a budget for the fiscal year from April 2024 through March 2025 with a budgeted net loss of \$50,000. This projected loss is mainly due to inflationary cost impacts for educational offerings, peer review services, and general operating needs.

Last summer a biennial independent audit was performed of ALGA's financial statements and internal controls as of March 31, 2022 and 2023. An unqualified opinion was received reflecting that the financial statements present fairly, in all material aspects, the financial position of ALGA. Our next audit will be performed in 2025. On behalf of the board, I would like to express my thanks to Dawn Oppermann who volunteered to complete this audit. ALGA's financial statements are available to view on ALGA's [Governance webpage](#).

Ending Net Assets



Dues Revenue





Ross Visscher will be ALGA's president in 2024-25.

The results of the World Economic Forum's "2024 Global Risks Report" reinforce the value of ALGA and our local government auditing profession. Almost two-thirds of respondents across academia, business, government, the international community, and civil society predicted a long-term turbulent outlook.

A key part of ALGA's mission is an "inclusive and thriving community... [that] empowers local government [auditors]." We provide the supportive environment and resources to help our members navigate this turbulent outlook.

For example, in relation to the risks flagged in the global report:

- The 2024 annual conference and regional trainings are providing extensive coverage of the risks around artificial intelligence and cybersecurity.
- We can counter misinformation and disinformation by leading by example. Our professional standards provide a framework for conducting professional audit work with competence, integrity, objectivity, and independence. ALGA peer reviews are cost-effective, independent evidence of how local governments are adhering to these

professional standards, demonstrating ALGA as a source of trustworthy information.

- ALGA members regularly conduct performance audits on environmental risks to raise awareness and help their local communities respond to climate change.

ALGA's achievements are because of our volunteers and the support from our Member Services team. I am thankful for everyone's contributions and amazed by the way we continue to achieve more and more — such as through the growth in our regional trainings and the thought leadership we provide around diversity, equity, and inclusion. Our amazing community gives me great optimism that together we will succeed in navigating any turbulence that comes our way.

Thank you for all you do. Please don't hesitate to reach out with comments or suggestions. I'm humbled to be the incoming president for 2024–25.

Ross Visscher
Audit Manager, IT and Data Analytics
City of Calgary, AB

2023-24 BOARD OF DIRECTORS



Rebecca Takahashi
CIA, CGAP, CFE
President

Departmental Audit Manager
Los Angeles Fire and Police
Pensions, CA



Ross Visscher
CIA, CPA, CISA
President-Elect

Senior Data Analytics Auditor
City of Calgary, AB



Deborah Jenkins
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City of Bowling Green, KY



Kathie Harrison
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Secretary

Supervising Senior Auditor
City of Austin, TX



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Immediate Past President

Principal Management Auditor
King County, WA



Anu Sidhu
Diversity, Equity, and Inclusion
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J.D., CGAP
Strategic Planning Officer

Deputy City Auditor
City of Atlanta, GA



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CIA, CPA, CFE
At-Large Member

City Auditor
Office of the City Controller
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At-Large Member

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Office of the Comptroller
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Sonal Patel
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At-Large Member

Assistant Audit Director
City of Durham, NC



ALGA

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