



# Association of Local Government Auditors

October 13, 2011

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## MEMBER SERVICES

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Charter Review Committee  
c/o David Ris, City Attorney  
1333 NW Eastman Parkway  
Gresham, Oregon 97030

Honorable Members of the Charter Review Committee:

The Association of Local Government Auditors (ALGA) is a professional organization committed to supporting independent performance auditing in local governments such as the City of Gresham. We learned from newspaper articles that your Committee may consider proposing the addition of a City Auditor position during your review of the City's Charter.

I am writing to encourage you to consider such a change to your Charter. We are attaching information that might interest you, and we would be pleased to attend one of your meetings to present additional information about the benefits of independent performance auditing. We could also provide examples of other cities' charter provisions.

If you would like to schedule a presentation by one of our members or would like us to send more information, please contact me at 214-670-3222 or [craig.kinton@dallascityhall.com](mailto:craig.kinton@dallascityhall.com), or Beth Woodward at 503-823-3543. We welcome you to view information available about ALGA on the website at [www.governmentauditors.org](http://www.governmentauditors.org).

Sincerely,

Craig Kinton, Chair,  
Advocacy Committee

Attachment

C: Ross Tate, President

## How do you keep out of harm's way?

Employ an independent performance auditor! Proactively preventing problems is what they do best.



**Association of Local Government Auditors**

## Who We Are

*Improving the Quality of Local Government Auditing*

### Independent performance auditors:

- Possess knowledge about organizational business activities, which is critical in providing high-quality audit services.
- Provide an immediate resource to assist in crisis situations.
- Help prevent and handle fraud-related issues.

The Association of Local Government Auditors was formed in 1989 and has enjoyed a growing membership. More than 1,800 members from over 300 organizations, primarily in the United States and Canada, represent a diverse range of audit organizations in local government.

ALGA represents member organizations ranging in size from one-person shops to those with hundreds of employees.

We encourage associate memberships for auditors working in state and federal organizations, as well as private auditing firms.

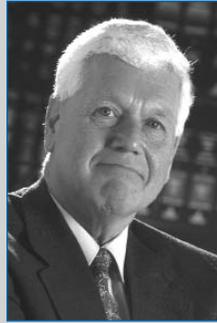
**Why Your Organization Should Have an Independent Performance Audit Function**

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***Taxpayers Deserve Accountability***

## Why Should Your Organization Establish an Independent Audit Function?

- Enhance accountability to taxpayers and bondholders.
- Build credibility with citizens.
- Help ensure that public funds are spent only in the public interest.
- Help to earn and increase taxpayer confidence and respect for government.
- Provide an independent and objective perspective so that your decisions to expend public funds involve balanced and extensive information.
- Report audited results and outcomes of programs and services.
- Identify and discourage fraud through special reviews and presence in the organization.
- Verify compliance with policies, procedures, laws and regulations.
- Identify risk.
- Proactively prevent problems by evaluating controls through regular reviews of organizational activities.
- Review and appraise reliability of financial and operating information.



“An in-house audit department is the **RIGHT** decision to make, especially in the long run.”

Audit work can lead to new revenue, cost recovery, and economic impact well beyond the audit department’s annual budget.

If structured and staffed appropriately, an independent performance audit department can be extremely effective and productive.

## The Benefits of Employing Independent Performance Auditors vs. External Consultants

Independent performance auditors are:

- More economical (in-house auditors cost less per hour).
- Familiar with internal operations (no organizational learning curve).
- Quicker to respond to requests.
- Available to provide continuity of review and oversight.
- Available to follow up on recommendations and implementations.
- Committed to long-term improvements within the organization.

To find out more about how to establish your own effective performance audit function, contact us:

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Auditors can intercept *emerging concerns* before they become **COSTLY** to you, your government and taxpayers.

