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U.S. Government Accountability Office
NAIFStrategicPlan@gao.gov

Re: Comments on Exposure Draft: *National Intergovernmental Audit Forum Strategic Plan 2014-2020 (Draft)*

To Whom It May Concern:

The Association of Local Government Auditors (ALGA) appreciates the opportunity to respond to the GAO's exposure draft, *National Intergovernmental Audit Forum Strategic Plan 2014-2020 (Draft)* ("*Plan*"). Our organization represents 345 audit organizations, totaling more than 1,900 members. This topic is of interest to our members, many of whose work involves evaluating internal control in local government agencies or providing assistance to management in establishing effective systems of internal control. We encourage individual audit organizations and members to comment independently, should they choose to do so.

We support the GAO's approach to updating the *Plan* to address the fiscal and policy challenges facing the government accountability community and agree that this update is long overdue. We commend the GAO for including auditors at all levels of government in the Task Force that developed this *Plan*, including several members from the Association of Local Government Auditors. We offer the following comments for your consideration in finalizing the *Plan*:

- Stating the National Intergovernmental Audit Forum's (NIAF) vision and mission at the beginning of the *Plan* would help provide context for readers and users of the *Plan*.
- Suggest renaming the trend, "Security," to "Physical and Cyber Security" and moving the language related to cyber security and protecting sensitive data and personally identifiable information from the Technology trend to this trend.
- There is an opportunity to better reflect the intergovernmental aspect of the Forum throughout the *Plan*. For example, the *Plan* could tie some of the goals and objectives more closely to the relationship between the national and regional forums and specifically mention the role that state and local government members would have in helping to achieve the goals. This would help the *Plan* feel more like an "intergovernmental" plan. A specific example could be restating strategy 1.2.3 as, "Use the

regional forums to establish a mechanism to facilitate the sharing of federal, state, and local members' strategic and tactical information.”

- The current format of the strategies leaves the reader to assume that the NAIF is specifically responsible for implementing each strategy. Suggest clarifying the strategies in which the regional forums have a role in helping to achieve the strategies.
- Best practices are mentioned as a specific objective only in 2.3, but there are opportunities throughout the *Plan* to address how best practices fit into the strategies. As an example, strategy 1.1.2 could say, “identify best practices and options...”
- The strategies are high level and provide an opportunity to be more specific so members understand how the Forum plans to achieve the goal. For example, Strategy 1.1.1 is to “Establish National Forum work groups to focus on key current and emerging issues and trends and identify opportunities for action by the National Forum” but does not identify how the Forum will accomplish that. Strategy 1.1.4 seems to try to address the “how” and should be merged with Strategy 1.1.1, but also should be expanded to specifically state that the purpose is to ensure that the issues and trends being addressed are actually of interest to all. A revised combined strategy could read, “Seek input from federal, state, and local government members, through the regional audit forums, to identify and communicate current and emerging issues and trends. Establish National and Regional Forum work groups to identify and discuss best practices and options for action.”
- Strategy 1.1.5 – Suggest adding the Association of Inspectors General, which is the CIGIE counterpart that also includes state and local inspectors general. Also consider adding the Association of Government Accountants, which includes auditors in its membership.
- The performance measures are high level. They generally do not specify how information will be captured, such as through member surveys. The measures also do not include numbers, such as the desired percentage of member satisfaction or improvement, to show that the goals have actually been met. Also, because this is a six-year plan, it would be helpful to include interim annual or biennial measures to demonstrate that progress is being made toward achieving the goals.

We appreciate the opportunity to respond to this proposal.

Respectfully submitted,



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