



Association of Local Government Auditors

Richard Chambers, President and CEO
Institute of Internal Auditors

November 19, 2018

Dear Richard,

We share with you an understanding of the deep value that government auditors and other accountability professionals offer to citizens and taxpayers. Therefore, as IIA members or colleagues, we were confused and disappointed with the recent news that the IIA was beginning to transition away from the Certified Government Auditing Professional (CGAP) certification. It is out of respect for how well recognized the IIA is by internal auditors and non-auditors throughout the world that we urge the IIA to end its planned CGAP discontinuation, and we offer an alternative proposal.

We are particularly concerned about the CGAP's end because of what it means to many government auditors, whether they hold a CGAP or not. As you know, government auditors must work very hard to earn and maintain the trust of elected officials, public management, and the public itself. The CGAP designation is well-recognized in many organizations as a shorthand for professional competence. Indeed, numerous local governments in the United States list the CGAP as a required or preferred designation for government audit positions. Over time, the value of the existing CGAP likely will deteriorate as new CGAP certifications recede further into the past. Moreover, many new government auditors will have no certification specific to government auditing that will allow them to easily demonstrate their value to elected officials and the public, impacting the audit community working in the 92,000 (plus) government entities in the United States. We feel that this will be a significant detriment to the government auditing profession, and it runs counter to the IIA's efforts to advocate and promote the value internal audit professionals add to their organizations.

In addition, we understand that the IIA may view the CGAP as an out-of-date certification, and that government auditors would be better served by obtaining a CIA. Many of our members have the CIA and, respectfully, we have found that the CGAP is a far better and more relevant designation for the government auditing environment than any other IIA certification. While we do not begrudge the IIA its efforts to add more CIAs to its rolls, we strongly disagree with doing so at the expense of the only government audit certification that the IIA offers.

Finally, we are particularly disappointed that the IIA failed to reach out to many friendly organizations, including GAO, AGA, NASACT, AIG, and ALGA to learn what impact this change would have on the organizations and individuals who make up our membership. It was perplexing to learn that even the Advisory Board to the IIA's Public Sector Audit Center and existing CGAP holders were left out of the internal discussions over the fate of the CGAP. The IIA has often reached out to related organizations in the past to gain an understanding of the potential impact proposed changes may have on government accountability professions. As a non-profit organization whose self-described role is, in part, to advocate for the value of the internal audit profession, the IIA erred significantly in failing to ascertain the full value of the CGAP to its many stakeholders.

We recognize that the IIA has a diverse, global constituency, and desires to balance the needs of its American stakeholders and its international stakeholders. We appreciate that offering a government audit training class that is tailored to an international audience meets a need for that group. We also believe, however, that all government auditors are better served by a stronger, more rigorous demonstration of their professional competence.

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In short, we all need a government auditing certification program, not just a training class. We strongly encourage you to keep the current CGAP and use the opportunity of building a more international curriculum to develop an international version of the CGAP. Maintaining CGAP is a tremendous way to advocate for our value, educate practitioners on best practices, and continue to build a common body of knowledge concerning government auditing and its appropriate use and application. If you decide to take on this challenge of keeping CGAP in your portfolio, we stand ready to assist with knowledge, time, and other resources.

The signatures below represent the leadership of key organizations who stand with ALGA in our request for IIA to maintain the CGAP certification program.

With best regards,



Kristine Adams-Wannberg
President
Association of Local Government Auditors



Ann M. Ebberts
CEO
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Kinney Poynter
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Cc: Lily Bi, Vice President of Global Certifications
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