



Association of Local Government Auditors

April 17, 2024

City of Grand Rapids
300 Monroe, N.W.
Grand Rapids, MI 49503

Honorable Mayor and Members of the City Commission,

The Association of Local Government Auditors (ALGA) strongly supports the City Comptroller's budget proposal to add a second internal auditor to the Comptroller's Office. Independent auditing provides elected officials, managers, and the public with valuable, objective, and timely information to improve government operations, transparency, and accountability. The Office of the City Comptroller can provide valuable feedback to the Commission and executive leadership on the current state of internal controls and make valuable recommendations for improvement. ALGA encourages the Commission to strongly consider funding the Comptroller's proposal to ensure the audit function meets its mandate.

While there is no standard formula to set the number of staff needed for a government audit function, characteristics that generally contribute to increased staff levels include growth in government size, complex government operations or services, volatile government funding, stricter regulatory environment, and greater stakeholder expectations on the audit function. Increased staffing will provide increased audit coverage of current city operations, help identify emerging risks the city faces and provide greater ability to respond promptly to Commissioner, public and employee audit requests as well as develop long term comprehensive internal audit plans for the city. The majority of ALGA member organizations in jurisdictions with populations between 100,000 and 249,000 have more than a single auditor.

ALGA has published best practices for local government auditing on our website (www.algaonline.org) under the "Build and Audit Function" tab, including *Funding the Audit Function: Money Well Spent*, and *Why Your Organization Should Have an Independent Performance Audit Function*. If you would like additional information, please contact either of our Advocacy representatives, Monica Houston (mhouston@cuyahogacounty.us), or Kevin Saionzkowski (ksaionzkowski@columbus.k12.oh.us), or me at anoble@atlantaga.gov.

Sincerely,

Amanda Noble
Atlanta City Auditor
Chair, ALGA Advocacy Committee

cc: Rebecca Takahashi, ALGA President