



Association of Local Government Auditors

February 14, 2019

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Honorable Mayor Rusty Bailey and Members of the Riverside City Council
City of Riverside
3900 Main Street
Riverside, CA 92522

The Association of Local Government Auditors (ALGA) recently learned the City of Riverside's Government Affairs Committee voted to forward for City Council consideration an item for an independent auditor reporting directly to the City Council. We commend you for this important step to increase good governance and accountability and offer our support and assistance if requested.

ALGA is a professional organization with more than 300 member organizations located primarily in the United States (US) and Canada. We are committed to supporting independent performance auditing in local governments. An independent performance audit function, operating under applicable professional auditing standards such as the [Government Auditing Standards](#), plays a key role in effective governance, public accountability, and transparency.

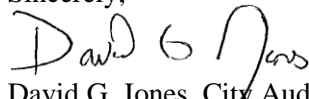
We believe an audit function independent of management and reporting directly to the City Council provides the level of independence and objectivity required to conduct objective and independent assessments of City operational performance. We note the 2016 Peer Review of the Internal Audit Division recommended a stronger reporting relationship between the chief audit executive and the City Council as a way to enhance independence and effectiveness of the office.

In closing, we respectfully suggest the City Council support codifying in the Riverside Municipal Code an independent audit function to provide accountability, transparency, and assurance to elected officials, residents, and management that resources are protected by strong management controls and practices.

We can provide additional input and assistance as you move forward, as we have done for other local governments. Our publications [Auditor Independence](#) and [Model Legislation Guidelines for Local Government Auditors](#) and other material aimed at assisting local leaders strengthen a performance audit function are available on our website under [Could Your Audit Function Be More Effective](#).

ALGA's Advocacy Committee would be happy to offer additional information, by phone, email or possibly in person. If you would like additional information, please contact our senior Advocacy representative for California, Ann-Marie Hogan at amhogan@pacbell.net or me at davidg.jones@seattle.gov or 206-233-1095.

Sincerely,


David G. Jones, City Auditor
City of Seattle
Advocacy Committee Chair

Cc: Kristine Adams-Wannberg, ALGA President