



# Association of Local Government Auditors

April 20, 2020

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Councilmember Georgette Gomez Chair, Rules Committee  
City of San Diego  
202 C St.  
San Diego, CA 92101

Dear Chair Gomez and Rules Committee Members,

The Association of Local Government Auditors (ALGA) has been following the San Diego City Auditor's efforts to strengthen the independence of the office and we support the proposed charter amendment to allow the city auditor to obtain independent legal advice. ALGA is a professional organization representing over 300 government audit organizations across the United States and Canada that is committed to supporting independent auditing within local governments.

The aim of the San Diego City Auditor's proposed ballot initiative is to reduce threats to independence and objectivity by allowing the City Auditor to seek independent legal advice to prevent potential perceived or actual conflicts of interest that arise due to the City Attorney's client relationship with the City.

Independence is critical because auditors may be called upon to issue reports that critique the effectiveness or efficiency of management's programs. The San Diego City Auditor's Office has a City Charter mandate to perform work in accordance with *Government Auditing Standards* which establishes standards of independence and objectivity, and requires the public issuance of reports. The City Attorney's role as chief legal advisor to all City departments may present instances where protecting the City's reputation and addressing potential liability may conflict with providing independent and objective advice to the City Auditor for a report that may be released publicly. Allowing the City Auditor to obtain independent legal counsel would help to avoid these potential conflicts and enhance independence, objectivity, transparency, and timeliness of reports.

The proposed charter amendment would provide the City Auditor greater independence in obtaining legal advice that would assure both you and the public that audit reports are objective, fair and complete. ALGA supports the use of the charter amendment process to enhance the independence of your City Auditor and we encourage you to forward the proposed charter amendment to the Rules Committee for consideration.

Please do not hesitate to contact us if you have questions or would like additional resources. You can reach Kevin Christensen, one of our California committee members, at (916) 808-4743 or email address [KMChristensen@cityofsacramento.org](mailto:KMChristensen@cityofsacramento.org) or you can contact me at (816) 513-3303 or [douglas.jones@kcmo.org](mailto:douglas.jones@kcmo.org).

Sincerely,

  
Douglas Jones, CGAP, CIA, CRMA  
City Auditor, Kansas City, Missouri  
Chair, ALGA Advocacy Committee

cc: Pam Weipert, ALGA President