



Association of Local Government Auditors

April 24, 2015

Dianne Primavera, Chair
Public Health Care and Human Services Committee
Colorado House of Representatives
(Via Email)

OFFICERS

President
Corrie Stokes
Deputy City Auditor
Austin, TX

President Elect
Kymber Waltmunson
County Auditor
King County, WA

Secretary
Tina Adams
Senior Auditor
Charlotte, NC

Treasurer
David Givans
County Internal Auditor
Deschutes County, OR

Past President
Bill Greene
City Auditor
Phoenix, AZ

BOARD MEMBERS AT LARGE

Carmelina DiMondo
Director, Forensic Unit
Toronto, ON

Craig Kinton
City Auditor
Dallas, TX

Pamela Weipert
Manager
Oakland County, MI

Kip Memmott
Director of Audit Services
City and County of Denver, CO

MEMBER SERVICES

449 Lewis Hargett Circle
Suite 290
Lexington, KY 40503
Phone: (859) 276-0686
Fax: (859) 278-0507
www.algaonline.org

Chair Primavera and Members of the Committee,

The Association of Local Government Auditors (ALGA) is a professional organization with more than 300 member organizations located primarily in the United States (US) and Canada. ALGA is committed to supporting independent performance auditing in local governments. ALGA believes that an independent performance auditing function, operating under applicable professional auditing standards, plays a key role in effective governance and public accountability. It provides assurance to taxpayers and elected representatives that scarce tax dollars are protected by strong management controls and practices.

We understand that the Colorado Legislature is considering House Bill 15-1370. According to the bill's summary:

The bill requires a county department of human or social services to provide an auditor who is conducting a financial or performance audit of the county department (county department audit) access to these records, including any personal identifying information necessary to achieve the purposes of the audit. The authorization applies to an auditor retained by a county or authorized pursuant to a county charter or ordinance.

As was noted by Denver's Director of Audit Services, Kip Memmott, in written testimony dated April 24, 2015 to the Committee:

Local government human service agencies work with high risk populations. When issues arise with these populations...government entities face substantive financial and public relations risks and the clients served by these programs are placed in jeopardy...Utilizing performance auditing at the local level can help those charged with governance to identify and mitigate risks before they emerge on the public domain.

Since auditors frequently handle sensitive information and ALGA supports unfettered access to information for auditors, we strongly concur with Mr. Memmott's comments and encourage the legislature to approve HB 15-1370. Should you have any questions, please contact Mr. Memmott, who serves as an ALGA Board Member, at (720) 913-5027 or kip.memmott@denvergov.org. Alternatively, you may contact Jay Poole, ALGA Advocacy Chair at (757) 382-8511 or jpoole@cityofchesapeake.net.

Respectfully

Corrie Stokes
ALGA President