



Association of Local Government Auditors

April 10, 2024

Charter Review Commission, Charles County
200 Baltimore Street
La Plata, MD 20646

Dear Members of the Charter Review Commission:

The Association of Local Government Auditors (ALGA) recently learned that your Charter Review Commission has been actively evaluating Charles County's Charter to make government more effective and better serve your residents and taxpayers. ALGA encourages you to consider an independent performance audit function for the County of Charles County as part of your Charter review.

An independent performance audit function, operating under applicable auditing standards, plays a key role in effective, equitable governance and public accountability. An independent audit function also provides assurance to elected officials, residents, and management that resources are protected by strong management controls and practices; reports on the results and outcomes of programs and services; and helps ensure compliance with laws, policies and procedures. For a local example of how an independent performance audit function can benefit the Charles County, see [Anne Arundel County Auditor's Office](#).

ALGA has resources such as a framework to create a new audit function and discussions of auditor independence that could help you design and build an audit function in Charles County. Here are several resources that may help the Commission begin to discuss the establishment of an independent audit function:

- [Establishing an Independent Performance Audit Function: Help for Local Leaders](#)
- [Why Your Organization Should Have an Independent Performance Audit Function](#)
- [Auditor Independence](#)

Additional resources are available at [Build an Audit Function](#), and ALGA's Advocacy Committee is happy to assist the Commission as needed. If you would like any additional information, please reach out to our committee member in Maryland, Thandee Maung, Deputy City Auditor, City of Baltimore at 410-936-1173 or thandee.maung@baltimorecity.gov.

Sincerely,

Amanda Noble
Atlanta City Auditor
Chair, ALGA Advocacy Committee

cc: Rebecca Takahashi, ALGA President