MEMORANDUM

TO: The Legislative Audit Committee
FROM: Angus Maciver, Legislative Auditor
DATE: September 30, 2020
RE: Legislative Audit Committee input for Legislative Audit Division (LAD) strategic planning
ATTACHMENT: Intergovernmental Collaboration

The attached document shows sections proposed for inclusion in the 2023 biennium LAD strategic plan on behalf of the Legislative Audit Committee. These plan sections will be incorporated along with staff-developed content currently in process. The strategic goal and associated objectives are based on recent committee deliberations and direction provided to the Legislative Auditor.
INTERGOVERNMENTAL COLLABORATION

Term limits, political polarization and declining trust in the institutions of government all have the potential to negatively impact independent audit and accountability functions. An effective remedy for these negative impacts can be found in efforts to improve intergovernmental collaboration and increase our mutual understanding of the role of the independent audit. The Audit Committee can lead efforts to engage with multiple parties regarding the current effectiveness and future direction of the legislature’s audit functions. Engagement and collaboration need to take place both inside and outside the legislative branch to be effective and provide a meaningful basis for change.

Organizational Goal:

Strengthen the Legislature’s institutional capacity to provide independent audit and accountability services by increasing the depth and extent of intergovernmental collaboration within and between the Audit Committee, the division and external parties.

Objectives:

A. Develop and implement tools and techniques to assess the effectiveness of audit and accountability services and monitor relationships with the agencies we work with.

B. Collaborate with the executive branch and external parties to conduct a systemic review of the committee’s existing financial schedule format and the division’s implementation of the regulatory basis of accounting as it relates to individual agency audits, statewide financial reporting, and the federal Single Audit Act.

C. Build the oversight capacity of the Audit Committee by establishing a management advisory function to provide direct feedback on division leadership and strategic initiatives.

D. Provide more opportunities for the Audit Committee to participate in division quality assurance activities via expansion of and direct involvement in peer review processes.