

Overarching Framework of ALGA Guiding Principles

The ALGA Board has endorsed a set of principles that guide the organization's work:

- We believe that performance and financial auditing are critical to government accountability to the public. In doing this work, we believe in and promote the highest ethical principles and professional conduct among our members. We strive to add value to the organizations we audit, helping them to meet their organization-wide objectives.
- We uphold that government audit functions require structural independence and individual auditors should be independent in mind and appearance.
- We support transparency in local government and strive to lead by example in these efforts in ALGA, our own organization, and in our audit organizations through our audit reports.
- We support auditors' professional judgment, based on reasonable care and professional skepticism.
- We believe that all auditors should execute professional care in their work and should continually improve their knowledge and skills through education, continuous training, professional experiences, and other activities.
- We encourage our membership to establish, support, and improve high quality audit organizations. These uphold professional audit standards to provide a high degree of confidence in the quality of our work and the results of our audit reports.
- We recognize that local government entities are diverse in mission and size and therefore support standards that
 - Reflect clearly articulated principles for auditing
 - Allow for flexibility in achieving desired outcomes
 - Consider both the costs and benefits of implementing standards
- We support efforts to harmonize standards and guidance, but acknowledge that the interests of different standards-setting bodies and professional organizations may not always align. We will seek to identify commonalities while remaining mindful of the needs of our members.