



# Association of Local Government Auditors

March 31, 2016

The Honorable Mayor and City Council  
City of Long Beach, California  
333 West Ocean Boulevard  
Long Beach, California 90802

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Dear Honorable Mayor and City Council:

The Association of Local Government Auditors (ALGA) Awards Program Committee is pleased to announce that the Long Beach City Auditor's Office, *Police & Fire Public Safety Dispatcher Overtime Audit* won the 2015 Distinguished Knighton Award in the large Shop Category.

ALGA was founded in 1985 to serve auditors who specialize in working with local governments. ALGA members represent approximately 300 local government audit organizations. Unlike the majority of auditors who work within a single industry, local government auditors must work in an environment that encompasses a wide variety of industries. Local government auditors are committed to helping their governments improve service delivery to citizens while doing so more efficiently and effectively with the limited resources available. In making the award, the judges commented:

This audit report was triggered by a Fraud Hotline tip and concluded that low staffing levels and past recruitment/hiring practices have had a strong influence on the high levels of police and fire dispatcher overtime, and on how overtime pay was being allocated. Solid evidence was gathered using innovative methodologies, and comprehensive data analysis was used to support the conclusions, which were logical and presented in a persuasive manner. Recommendations were clearly written, consistent with the observations noted and convincingly linked to appropriate causes. The report was well written, organized, and made excellent use of understandable flowcharts and graphics. The report addressed a topic that can be somewhat contentious, but did so in an easy-to-read manner. The report identified the potential for significant impacts including budgetary, safety, and operational efficiencies, and received management's support of the recommendations.

To encourage increasing levels of excellence among local government auditors, ALGA created the Knighton Award in 1995 to recognize the best performance audit reports produced by local government audit shops in the previous year. Each year, local government audit organizations submit their best performance audit report to be evaluated against five criteria: (1) an audit scope that has the potential for significant impact, and is responsive to the needs and concerns of decision-makers and/or the public; (2) audit conclusions that are persuasive, logical, and firmly supported by the evidence, which was gathered using appropriate research methods and tools; (3) audit recommendations that are feasible, and will make government programs more effective and efficient; (4) audit results that are communicated in a clear, concise way; and (5) an audit scope, methodology, recommendations, or report format that is innovative. Judges from peer organizations determined that the Long Beach City Auditor's Office report was among the best of 2015.

Congratulations to the Long Beach City Auditor's Office for receiving this award!

Sincerely,

Handwritten signatures of Kymber Waltmunson and Ben Thompson. The signature on the left is 'Kymber Waltmunson' and the signature on the right is 'Ben Thompson'.

Kymber Waltmunson, President  
ALGA

Ben Thompson, Chair  
ALGA Awards Program Committee