

Meeting Date: April 21, 2026
Agenda Item No. 14
Batch No. 06

From: [Jim Manner](#)
To: [FGG, Public Comment](#)
Subject: [External] Term Limits
Date: Monday, April 20, 2026 4:59:19 PM

Since term limits were set by the voters to two terms at 4 years each term in 2010 I find it ludicrous that you, the board, can come along and change it to 3 terms for 12 years. We voters should be the body to determine your term limits and also your salary. NOT you.

San Diego County Resident

From: [Shell Akers](#)
To: [FGG, Public Comment](#)
Subject: [External] Oppose Extending term limits
Date: Monday, April 20, 2026 7:45:10 PM

Hi. My name is Shell Akers and I live in [REDACTED].
I am emailing to ask the Supervisor to oppose extending term limits. Voters set this limit in 2010 and it should be respected. Please vote no on April 21.
Thank you.

Shell Akers
Concerned Citizen

From: [Dennis Burke](#)
To: [FGG, Public Comment](#)
Subject: [External] Extended terms
Date: Monday, April 20, 2026 6:28:56 PM

Totally against extending terms past 8 years. Oted in 2010 to limit terms to 8 years. We want government nat rulers.

Dennis A Burke attorney at law

From: [HEIDI FIFIELD](#)
To: [FGG, Public Comment](#)
Subject: [External] Oppose the County Supervisors Term Limit Extension
Date: Monday, April 20, 2026 6:14:27 PM

Hello. My name is Heidi Fifield and I live in San Diego. I am writing to ask the Supervisor to oppose extending term limits. Voters set this limit in 2010 and it should be respected. Please vote NO on April 21.

Thank you.

--

Respectfully,

Heidi Fifield

A large black rectangular redaction box covering the signature and any contact information that might have been present.

From: [Judy Yoder](#)
To: [FGG, Public Comment](#)
Subject: [External] Term limits
Date: Monday, April 20, 2026 5:43:58 PM

Hi! My name is Judy and I live in El Cajon. Please vote no on term limits. It was approved for 8 years by 65% of voters. In my mind, even 8 years is too much. Should be for 4 years only.

Thank you!

Judy

Sent from my iPhone

From: [penny giacalone](#)
To: [FGG, Public Comment](#)
Subject: [External] Term limits
Date: Monday, April 20, 2026 5:27:10 PM

Hello,

I'm writing to ask each of you as San Diego County Supervisors to abide by the voters' decision regarding your term limits (8 years) in 2010. Please vote NO on April 21 to extend term limits for Supervisors to 12 years.

Respectfully yours,
Penny Giacalone.

From: [Doyle Morrison](#)
To: [FGG, Public Comment](#)
Cc: [Delatorre, Marianne](#); [Alisha Morrison](#)
Subject: [External] General session 4/21/2026 Public comment Agenda Item 14
Date: Monday, April 20, 2026 7:45:49 PM

Agenda Item 14 Doyle Morrison

4/21/2026

MODERNIZING THE SAN DIEGO COUNTY CHARTER TO STRENGTHEN TRANSPARENCY, ACCOUNTABILITY, AND INDEPENDENT OVERSIGHT

I believe transparency, accountability and independent oversight are all great.

However;

Transparency...

Would have boldly identify the removal of the current term limits(2@4yrs) Sec.401.5

Include "Increase Supervisors Term Limits" in the Subject. (3@4yrs)Sec.600

(How many Surveyed/Supporters will change their status to oppose when they realize an increase of current term limits was incognito)

Accountability...

The Independent Budget Analyst and Independent Program Auditor shall serve at the pleasure of the Board in the Unclassified Service and may be removed at any time by a majority vote of the Board. Sec.702

(This dilutes accountability)

Independent Oversight...

Most reasonable people think that "Independent Oversight" is performed by an Outside Entity that can Analyze or Audit with impunity.

But the Board will appoint the Independent Budget Analyst/ Program Auditor.

Sec.501(a) 5 & 6

Sec. 501(b)

(I already question impartial independent results and appointments aren't even pending yet.)

If this manages to get on the Ballot, The voters will have an opportunity to research it, actually process it, and vote it down.

And we will have expended our Tax dollars.

And have no deliverable benefit.

I am in opposition. Please do not move this resolution forward!

Doyle Morrison

From: [Luis Sainz](#)
To: [FGG, Public Comment](#)
Cc: [Delatorre, Marianne](#)
Subject: [External] General Session Public Comment Item 14 April 21, 2026
Date: Monday, April 20, 2026 7:46:34 PM

General Session Public Comment Item 14 April 21, 2026

I have been a County of San Diego resident for over 40 years. We the people voted to have term limits for our elected County Supervisors. Why are you recommending that we now move to having 3 four year terms? Board Chair Lawson-Remer, were you not in favor of term limits before? If our supervisors cannot get the job done in the time that was designated when you applied for the job then maybe someone is not doing a good enough job? You agreed to the job at a maximum of 2 terms and no more than 8 years, that is a long time. We do not want another life-term politician like we have had in the past. We need new blood and new ideas, this sounds exactly like what that fool we now have leading our country right now. People trusted what you promised and you must now deliver.

Where is the transparency that I hear every one of you talking about? Follow your own policies and regulations, they were set there for a reason, don't change the rules halfway through the game. Do we also now want Governors in office for 12 or more years in office? Or the clown we now have leading the country for a third term like he wants? Absolutely not! Spending our tax money for polls and surveys of 700 people to get something you want on the ballot is not money well spent and does not reflect a true overall opinion of what your county constituents want, and is actually abuse of our money in my opinion. Please do not continue this type of misuse of our public money. Citizen's trust in government and government officials is at an all-time low across the board. This just makes it much more obvious as to why there is little to no trust anymore at all levels. Do not follow in the thoughts and footsteps of those in the highest office of our nation. I oppose this idea wholeheartedly. I urge you all to reject placing this term-limit extension on the November 2026 ballot. Do not waste more of our money, we will remember this come election time. Do the right thing, thank you.

Jose Sainz

From: [Bob Scharaga](#)
To: [FGG, Public Comment](#)
Subject: [External] Oppose extending term limits
Date: Monday, April 20, 2026 8:14:14 PM

Hello my name is Bob Scharaga and I live in [REDACTED].

I'm asking the supervisors to oppose extending term limits. Voters set this limit in 2010 and it should;ld be respected.

Please vote no on April 21st.

Thank you

Bob Scharaga concern citizen.

From: [Ilya Okun](#)
To: [FGG, Public Comment](#)
Subject: [External] Opposition to prolonging term of service
Date: Monday, April 20, 2026 9:08:27 PM

I strongly oppose self dealing of the County Supervisors. We, the People, have approved the term limit to 8 years. If the President of the USA can fulfill his mandate in 8 years, the Supervisors can do too. No more self dealing. No additional 4 years.

Ilya Okun, Ph.D.

[Sent from AT&T Yahoo Mail for iPhone](#)

From: [Nikki Kraft](#)
To: [FGG, Public Comment](#)
Subject: [External] Please uphold voter-approved term limits
Date: Monday, April 20, 2026 9:50:59 PM

Dear Supervisors,

I'm a resident of San Diego County writing to urge you to uphold the voter-approved term limits of two terms (8 years) for County Supervisors.

In 2010, voters clearly set this limit. Extending it to 12 years without returning the decision to voters undermines that mandate and public trust. Changes of this magnitude should go back to the people for a vote.

Please respect the will of voters and maintain the current term limits, or place any proposed change on the ballot.

Thank you for your time and service to our community.

Sincerely,
Nikki Prieto (Kraft)



From: [Vidie Lynn](#)
To: [FGG, Public Comment](#)
Subject: [External] Term limits
Date: Monday, April 20, 2026 10:04:55 PM

Dear supervisors,

I am writing to express my support for the implementation of term limits. In 2010, the people voted in favor of these limits, and we expect our representatives to act in accordance with that decision.

Your role is to represent the will of your constituents, and we want to see this mandated and upheld.

Sincerely,

Victoria Benoit

From: [Elizabeth DiMelfi](#)
To: [FGG, Public Comment](#)
Subject: [External] Request to Oppose Extending Term Limits
Date: Tuesday, April 21, 2026 8:36:30 AM

Good morning. I am emailing to ask the Supervisor(s) to oppose extending term limits. Voters set this limit in 2010 and it should be respected! Please vote no on April 21.

Thank you,
Elizabeth Dimelfi

From: [Ginger Dethloff](#)
To: [FGG, Public Comment](#)
Subject: [External] Term limits
Date: Tuesday, April 21, 2026 8:34:09 AM

Hello, I am writing to all supervisors and asking them to vote NO on term limits extending to 12 years.

Thank you,

Ginger Dethloff



From: [Els Jacobse](#)
To: [FGG, Public Comment](#)
Subject: [External] Term limits
Date: Tuesday, April 21, 2026 8:02:55 AM

The voters, your constituents, voted for an 8 year term limit. This should be honored by today's board. I strongly urge you to comply.

Sent from my iPhone

From: [Hanau, Andy](#)
To: [FGG, Public Comment](#)
Cc: Thandee.Maung@baltimorecity.gov
Subject: [External] April 21 Item 14 - Letter from ALGA: Recommendation for the Proposed Charter Amendments
Date: Tuesday, April 21, 2026 7:55:26 AM
Attachments: [Outlook-hdo2sepz.png](#)
[image001.png](#)
[ALGA Model Legislation for Audit.pdf](#)
[2026 San Diego County Independent Performance Audit Function 3-24-2026.pdf](#)
Importance: High

Good morning-

The emails below from Thandee Maung, Chair of the Association of Local Government Auditors Advocacy Committee, and the attachments were provided to the board and the Clerk yesterday, but I don't see them included in the public comments on the docket yet. I wanted to follow up to ensure the emails below and the attachments are included in the materials for today's Item 14.

Thanks,

Andy

Andy Hanau, MPP, CIA, CFE

City Auditor
City of San Diego | Office of the City Auditor
600 B St., Suite 1350
San Diego, CA 92101
619.533.3108 | ahanau@sandiego.gov
<http://www.sandiego.gov/auditor>

To report fraud, waste, or abuse, call our fraud hotline: (866) 809-3500



CONFIDENTIAL: In accordance with Government Code Section 36525 - papers, correspondence, memoranda, or any substantive information pertaining to any audit not completed or such material not used in support of any report resulting from the audit are restricted from the release to the public by the City Auditor.

NOTICE TO RECIPIENT: This e-mail is meant only for the intended recipient of the transmission, and may be a communication privileged by law. If you received this e-mail in error, any review, use, dissemination, distribution, or copying of this e-mail is strictly prohibited. Please notify us immediately of the error by return e-mail and please delete this message.

From: Maung, Thandee (Comptroller) <Thandee.Maung@baltimorecity.gov>
Sent: Monday, April 20, 2026 1:48 PM

To: Paloma.Aguirre@sdcounty.ca.gov; Paul.Worlie@sdcounty.ca.gov; Lyle.Pavuk@sdcounty.ca.gov; Brenda.Arguelles@sdcounty.ca.gov; Joel.Anderson@sdcounty.ca.gov; Roarke.Shanley@sdcounty.ca.gov; Dallin.Young@sdcounty.ca.gov; Iman.Bakhit@sdcounty.ca.gov; Terra.Lawson-Remer@sdcounty.ca.gov; Meghan.Elledge@sdcounty.ca.gov; Jeffrey.Yuen@sdcounty.ca.gov; Celsey.Taylor@sdcounty.ca.gov; Monica.MontgomerySteppe@sdcounty.ca.gov; DonteT.Wyatt@sdcounty.ca.gov; Jenny.Williams@sdcounty.ca.gov; Lisa.Christensen@sdcounty.ca.gov; Jim.Desmond@sdcounty.ca.gov; Darren.Gretler@sdcounty.ca.gov; Chase.OFarrell@sdcounty.ca.gov; Hunter.McDonald@sdcounty.ca.gov; Patricia.Carranza@sdcounty.ca.gov

Cc: Kathie.Harrison@austintexas.gov; COURTNEY SMITH <csmith18@springisd.org>; Hanau, Andy <AHanau@sandiego.gov>; Ann-Marie Hogan <amhogan@sonic.net>; James Lam <lam.jamesc@gmail.com>; PublicComment@sdcounty.ca.gov; Kevin Christensen (KMChristensen@cityofsacramento.org) <kmchristensen@cityofsacramento.org>

Subject: [EXTERNAL] Re: Letter from ALGA: Recommendation for the Proposed Charter Amendments

Importance: High

****This email came from an external source. Be cautious about clicking on any links in this email or opening attachments.****

Subject: April 21st Agenda Item 14

Dear Chair Lawson-Remer and Board of Supervisors:

In March, upon learning that the Board of Supervisors may be considering changes to the County Charter to create an independent performance audit function, the Association of Local Government Auditors (ALGA) provided a general letter of support and included several resources to help ensure the audit function is independent and effective. That letter is attached, and we respectfully request that the letter, ALGA's Model Legislation Guidelines for Local Government Auditors, and this email are attached to the public agenda materials.

Now that the detailed proposal has been made available, we would like to highlight several areas for consideration in the establishment of the Independent Program Auditor. While ALGA continues to support the County's efforts in general, addressing these areas is critical to ensure an independent audit function for the County of San Diego is truly independent, effective, and has access to all personnel and information needed to improve the transparency and accountability of County government. ALGA provides model legislation to assist local governments such as the County of San Diego in establishing an independent performance audit function, which is also attached.

Specifically, ALGA recommends the following changes to the proposal before being presented to voters:

Auditor Qualifications

It is important that the Independent Program Auditor have sufficient qualifications to effectively carry out the responsibilities of the position. The proposed Charter amendment should include minimum qualifications for the Independent Program Auditor position, which would typically include a combination of education (public policy, accounting, business administration, economics or a related field), experience (minimum number of years in government auditing, evaluation, or analysis) and certifications (Certified Internal Auditor Or Certified Public Accountant).

Access to Information

Independent auditors require unrestricted access to employees, officials, information and records, and physical properties. The proposed Charter amendment should provide the Independent Program Auditor with such unrestricted access to enable the Auditor to draw conclusions based on the widest range of information possible. Further, the Charter should require that all contracts with outside contractors and subcontractors shall contain a “right-to-audit” clause and provide for Auditor access to the contractor’s employees and to all financial and performance related records, property, and equipment purchased in whole or in part with governmental funds.

Professional Standards

Adherence to professional standards helps ensure that auditors perform their work independently, objectively, and accurately. They also require auditors to undergo periodic peer reviews, where auditors from other jurisdictions verify that audit work has been completed in accordance with applicable standards. In addition, standards such as Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States ensure transparency by requiring that most audit reports be made public, with limited exceptions such as for IT security-related issues.

Independent Audit Committee

An Audit Committee, comprised of individuals to be appointed by the Board and who are collectively knowledgeable about audits and financial, performance, and governance matters, improves the independence of an audit function by providing a forum to discuss and provide accountability for correcting issues that the Auditor identifies. While the Board will appoint the Auditor, having the Auditor report to an Audit Committee also provides separation from the Board so audit work can be completed free from political

influence.

Term of Office

Also important to ensuring Auditor independence is providing a term of office. This protects the Auditor from interference so they can conduct and report their work independently and objectively.

The Charter should include a term of office for the Auditor, and provide they can only be fired for cause with a two-thirds vote of the Board.

ALGA is available to assist the Board of Supervisors in developing legislation to ensure and independent and effective audit function for the County of San Diego. If you would like any additional information, please reach out to me at 443-955-3965 or thandee.maung@baltimorecity.gov. You can also contact our committee member in San Diego County, Andy Hanau, San Diego City Auditor at 619-533-3108 or ahanau@sandiego.gov.

Thank you.

Respectfully,



Thandee Maung (she / her), CPA, CFE, CGFM, MBA

Deputy City Auditor, Department of Audits
Office of Comptroller Bill Henry

O: 410-396-1173 C: 443-955-3965

Fax : 410-545-3939

Web: comptroller.baltimorecity.gov/audits

E-mail : thandee.maung@baltimorecity.gov

417 East Fayette Street, Room 903, Baltimore, MD 21202

Confidentiality: The contents of this email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you are not the named addressee you should not disseminate, distribute, or copy this email. Immediately advise the sender and delete this message and any attachments. Any distribution, or copying of this message, or any attachment, is prohibited.

From: Maung, Thandee (Comptroller) <Thandee.Maung@baltimorecity.gov>
Sent: Tuesday, March 24, 2026 8:33 AM
To: Paloma.Aguirre@sdcounty.ca.gov <Paloma.Aguirre@sdcounty.ca.gov>;
Paul.Worlie@sdcounty.ca.gov <Paul.Worlie@sdcounty.ca.gov>; Lyle.Pavuk@sdcounty.ca.gov
<Lyle.Pavuk@sdcounty.ca.gov>; Brenda.Arguelles@sdcounty.ca.gov
<Brenda.Arguelles@sdcounty.ca.gov>; Joel.Anderson@sdcounty.ca.gov
<Joel.Anderson@sdcounty.ca.gov>; Roarke.Shanley@sdcounty.ca.gov
<Roarke.Shanley@sdcounty.ca.gov>; Dallin.Young@sdcounty.ca.gov
<Dallin.Young@sdcounty.ca.gov>; Iman.Bakhit@sdcounty.ca.gov <Iman.Bakhit@sdcounty.ca.gov>;
Terra.Lawson-Remer@sdcounty.ca.gov <Terra.Lawson-Remer@sdcounty.ca.gov>;
Meghan.Elledge@sdcounty.ca.gov <Meghan.Elledge@sdcounty.ca.gov>;
Jeffrey.Yuen@sdcounty.ca.gov <Jeffrey.Yuen@sdcounty.ca.gov>; Celsey.Taylor@sdcounty.ca.gov
<Celsey.Taylor@sdcounty.ca.gov>; Monica.MontgomerySteppe@sdcounty.ca.gov
<Monica.MontgomerySteppe@sdcounty.ca.gov>; DonteT.Wyatt@sdcounty.ca.gov
<DonteT.Wyatt@sdcounty.ca.gov>; Jenny.Williams@sdcounty.ca.gov
<Jenny.Williams@sdcounty.ca.gov>; Lisa.Christensen@sdcounty.ca.gov
<Lisa.Christensen@sdcounty.ca.gov>; Jim.Desmond@sdcounty.ca.gov
<Jim.Desmond@sdcounty.ca.gov>; Darren.Gretler@sdcounty.ca.gov
<Darren.Gretler@sdcounty.ca.gov>; Chase.OFarrell@sdcounty.ca.gov
<Chase.OFarrell@sdcounty.ca.gov>; Hunter.McDonald@sdcounty.ca.gov
<Hunter.McDonald@sdcounty.ca.gov>; Patricia.Carranza@sdcounty.ca.gov
<Patricia.Carranza@sdcounty.ca.gov>
Cc: Kathie.Harrison@austintexas.gov <kathie.harrison@austintexas.gov>; COURTNEY SMITH
<csmith18@springisd.org>; Hanau, Andy <ahanau@sandiego.gov>; Ann-Marie Hogan
<amhogan@sonic.net>; James Lam <lam.jamesc@gmail.com>; Kevin Christensen
(KMChristensen@cityofsacramento.org) <kmchristensen@cityofsacramento.org>
Subject: Letter from ALGA: Recommendation for the Proposed Charter Amendments

Dear Chair Lawson-Remer and Board of Supervisors:

The Association of Local Government Auditors (ALGA) recently learned that the Board of Supervisors may soon be considering several changes to the San Diego County Charter intended to make government more effective and better serve San Diego residents and taxpayers. **ALGA encourages you to include an independent performance audit function for the County of San Diego in the proposed Charter amendments.**

The attached letter includes resources to help design an independent and effective performance audit function for the County of San Diego. ALGA respectfully requests that the letter be included in the docket materials for any related agenda item.

Respectfully,

Thandee Maung
Chair, Advocacy Committee
Association of Local Government Auditors



Thandee Maung (she / her), CPA, CFE, CGFM, MBA

Deputy City Auditor, Department of Audits

Office of Comptroller Bill Henry

O: 410-396-1173 C: 443-955-3965

Fax : 410-545-3939

Web: comptroller.baltimorecity.gov/audits

E-mail : thandee.maung@baltimorecity.gov

417 East Fayette Street, Room 903, Baltimore, MD 21202

Confidentiality: The contents of this email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you are not the named addressee you should not disseminate, distribute, or copy this email. Immediately advise the sender and delete this message and any attachments. Any distribution, or copying of this message, or any attachment, is prohibited.



ALGA

Association of Local Government Auditors

Model Legislation Guidelines for Local Government Auditors

Sixth Edition, 2021

Table of Contents

Introduction.....	1
Independence.....	1
Standards.....	2
Independent Audit Committee.....	2
Other Key Elements of an Effective Audit Function.....	2
Existing Legislation.....	3
Sample Enabling Legislation: Charter or Code.....	3

ALGA's Mission

ALGA empowers our local government auditing community through excellence in advocacy, education, communication, and collaboration to protect and enhance the public good while embracing diversity, equity, and inclusiveness.

ALGA Member Services



449 Lewis Hargett Circle
Suite 290
Lexington, KY 40503



(859) 276-0686



www.algaonline.org



Introduction

Auditing is a cornerstone of good public sector governance and stewardship. The Association of Local Government Auditors (ALGA) supports the establishment and continuous improvement of independent auditing in local government.

Local governments establish, staff, and maintain independent audit functions to enhance public accountability and transparency over government programs, earning and increasing public confidence and respect for government, through independent and objective evaluation of the work of government. ALGA issued its first edition of *Guidelines and Model Authorizing Legislation for Local Government Audit Functions* in 1992, and issued revisions in 1999, 2007, 2014, and 2021.

To establish an independent audit function in your own local jurisdiction, we recommend legislation that addresses each of the following key elements.

Independence

When establishing an independent audit function, it is essential to protect auditors' impartiality and objectivity, so decision-makers and the public can rely on their work. Managers of functions that may be audited should not have authority over the work of auditors. To be independent in fact and appearance, auditors must be free from conflicts of interest and free from interference in how the work is conducted and reported. Auditors must have systems in place to identify and safeguard against, or if necessary, to report threats to independence. Government Auditing Standards identify seven threats to independence:

- **Self-interest**—The threat that a financial or other interest will inappropriately influence an auditor's judgment or behavior.
- **Self-review**—The threat that an auditor or audit organization that has provided nonaudit services will not appropriately evaluate the results of previous judgments made or services performed as part of the nonaudit services when forming a judgment significant to an audit.
- **Bias**—The threat that an auditor will, as a result of political, ideological, social, or other convictions, take a position that is not objective.
- **Familiarity**—The threat that aspects of a relationship with management or personnel of an audited entity, such as a close or long relationship, or that of an immediate or close family member, will lead an auditor to take a position that is not objective.
- **Undue influence**—The threat that external influences or pressures from sources external to the audit organizations will affect an auditor's ability to make objective judgments.
- **Management participation**—The threat that results from an auditor's taking on the role of management or otherwise performing management functions on behalf of the audited entity, which will lead an auditor to take a position that is not objective.
- **Structural**—The threat that an audit organization's placement within a government entity, in combination with the structure of the government entity being audited, will affect the audit organization's ability to perform work and report results objectively.

Legislation should be crafted carefully to enhance the independence of the audit function. It should be enacted at the highest possible level of authority, such as by voter-enacted amendments to a city charter or other applicable legislation. An employment contract between the Auditor and the governing body may also clarify the Auditor's responsibilities, terms of employment, and terms of removal. For additional information see ALGA's guidance on [Auditor Independence](#) and [Selecting a Chief Performance Auditor](#).

Standards

Professional standards provide an overall framework for ensuring that auditors are independent, competent, and objective and act with integrity in planning, conducting, and reporting their work. Legislation should require adherence to recognized auditing standards such as the [Government Auditing Standards](#) issued by the Comptroller General of the United States. Government Auditing Standards incorporate, by reference, the American Institute of Certified Public Accountants' standards for financial statement audits. Other auditing standards include the International Organization of Supreme Audit Institutions' *Framework of Professional Pronouncements* (IFPP) and the *Canadian Standard on Assurance Engagements* CSAE 3001. In addition, if the audit function is not independent of management, the Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*, although primarily developed for private sector auditing, may be relevant.

Independent Audit Committees

Governments must ensure that audit functions are empowered to report significant issues to appropriate oversight authorities. One means of accomplishing this is through creation of an audit committee which is independent of management and selected by the governing body. Members should be collectively knowledgeable about audits and financial, performance, and governance matters. Inclusion of legislators as well as community members with appropriate qualifications can augment the expertise of the committee and prevent undue reliance on management. To enhance the independence of the committee, and to enable the auditors to communicate freely, no members of the audit committee should be employees of the entity management. Specific responsibilities of the audit committee vary depending on the form of government, reporting relationship of the auditors, and local preferences. For additional information see ALGA's guidance on [Audit Committees](#).

Other Key Elements of an Effective Audit Function

In addition to ensuring independence, using recognized government auditing standards, and establishing an independent audit committee, consider:

- **Unrestricted access:** The Auditor should have unrestricted access to local government employees, officials, records, and physical properties.
- **Sufficient funding:** The audit activity must have funding appropriate to its specific responsibilities. Decisions about funding for the audit organization should not be controlled by managers or officials subject to audit. Some jurisdictions establish a minimum threshold for the audit budget.
- **Protection from threat of abolishment:** Legislation should prevent managers and officials subject to audit from abolishing the audit organization, including through budgetary action or outsourcing.
- **Competent leadership and staff:** The Auditor should be classified and compensated at a sufficiently senior level to be able to discuss and negotiate with senior management on equal footing, i.e. compensated similarly to a department director. The Auditor position has overall responsibility for managing the jurisdiction's audit function. Common titles for this position include City Auditor and County Auditor.
- **Public Reporting:** The Auditor should have the ability to place items on the legislative agenda for public hearing.
- **Response to Audits:** The audit function should require that responsible government managers promptly respond in writing, within a time specified, to audit recommendations explaining what actions are planned or have been taken to deal with problems identified in audit reports.
- **Follow-up:** Require follow-up on significant findings and recommendations from previous audits to determine whether timely and appropriate corrective actions have been taken by management.
- **Contracts:** Ensure that all contracts contain a right-to-audit provision that allows access to all relevant contractor and subcontractor records.
- **Coordination:** Assign the Auditor responsibility to coordinate and monitor all audits and audit related services received by the local government entity. This includes those performed by public accountants, consultants, or audit organizations of the entity and its subdivisions. (In some instances, the Auditor does this on behalf of the audit committee)
- **External review:** Provide for periodic peer reviews of the audit function.

Existing Legislation

These guidelines are meant to be considered in establishing legislation that will make sense for your community. It is important to be aware of existing laws, which may be in conflict with the proposed legislation, and to address any conflicts with the help of attorneys and specialists before bringing legislation forward for a vote by the governing body or the citizens. In some cases, it may be necessary to amend laws at a higher level of government. For example, it may be necessary to amend state open meetings laws for the audit committee to fulfill its responsibilities. Many states and provinces have open meeting and public records laws that encourage transparency or disclosure of government operations, including audit reports. With regard to allegations of fraud, waste, and abuse, jurisdictions may have adopted laws limiting disclosure of information until an investigation is complete. Jurisdictions should review their state or province's sunshine or open records laws to determine the impact on audit work papers and reports.

Sample Enabling Legislation: Charter or Code

The audit charter or code to establish an audit function is an important document. It sets forth the qualifications, duties, powers, and manner of securing the office of the local government Auditor. The local governing body will enact legislation in various forms, depending on the state or provincial constitution or statutes. The information contained in this document is to be considered as guidelines to be adapted in context with applicable state or provincial laws. Elements described on the following pages are applicable to a legislatively appointed or elected Auditor and, with some modifications, to a management-appointed Auditor.

Ordinance/Resolution/Policy Statement

WHEREAS, public officials, government managers, and the public want and need to know not only whether government funds are handled properly and in compliance with laws and regulations, but also whether public programs are achieving the purposes for which they were authorized and funded, and, whether they are doing so efficiently, effectively, and equitably;

WHEREAS, an independent auditing function can provide objective information on the operations of government programs, assist managers in carrying out their responsibilities, and help ensure full accountability to the public;

WHEREAS, recognized government auditing standards provide a framework for improved government decision-making, oversight and accountability;

WHEREAS, the independence and public accountability of the Auditor can be assured by provision of an (elected or legislatively appointed) Auditor;

NOW BE IT RESOLVED;

Organizational Independence – Establishment of the Audit Function

(Elected or Appointed) The (NAME OF OFFICE/DEPARTMENT) is hereby established.

(Appointed Auditor) The (CITY/COUNTY) Auditor shall be designated through appointment by a majority vote of the (JURISDICTION GOVERNING BODY).

Term

(Elected Auditor) The term of the Auditor (NOTE: Common titles include City Auditor and County Auditor.) shall be _____ years.

(Appointed Auditor) The Auditor (NOTE: Common titles include City Auditor and County Auditor.) shall serve a minimum term of _____ years, unless removed for cause by a vote of at least two-thirds of the legislative body. The Auditor may be reappointed by a majority vote of the (JURISDICTION GOVERNING BODY) at the end of the term of office.

Nonpartisanship

The position of the Auditor shall be nonpartisan.

Qualifications - Competent Leadership

The Auditor shall possess adequate professional proficiency for the job. Professional proficiency can be demonstrated by relevant certifications such as Certified Internal Auditor (CIA), Certified Public Accountant (CPA) or Chartered Accountant

(CA) -OR- an advanced degree and at least five (5) years of experience in government auditing, evaluation, or analysis. The Auditor should have a bachelor's degree in public policy, accounting, business administration, economics or a related field. (NOTE: Specific licensure, educational degrees, professional certifications, and years and fields of experience are typical measurements to demonstrate qualifications. It is advisable that jurisdictions perform a thorough evaluation of their own desired minimum qualifications and incorporate them in this section Focusing on a single type of audit-related certification or excluding relevant experience in lieu of certifications, however, may unnecessarily limit the number of qualified and competent candidates.)

Compensation

The Auditor shall be an employee of the (JURISDICTION GOVERNING BODY) with compensation at a level consistent with the other department directors. Experience, performance, certifications, and advanced degrees may be taken into account in determining compensation.

(Elected or Appointed) Auditor may include: The Auditor's salary shall be set by the legislative body and reviewed annually. (In some jurisdictions, specific guidelines for the Auditor's salary and budget are established in the Charter or Code. Salary guidelines for elected auditors sometimes are tied to salaries of judges or other auditors.)

Funding

Sufficient funds shall be proposed and approved to carry out the responsibilities specified herein. The Auditor's budget shall be submitted to the governing body directly by the Auditor or by an Audit Committee independent of management. (Note: More specific language in some entities requires that the audit function receive a minimum specific percentage of the annual budget or exempts the function from management-proposed across the board budget target savings/reductions. A survey of ALGA members shows actual Auditors' Office budgets range from 0.05% to 0.27% of entity operating budgets).

Appointment of Employees

The Auditor shall have the power to appoint, employ, and remove such assistants, employees, and personnel as deemed necessary, for the efficient and effective administration of the affairs of the office and to prescribe their duties, scope of authority, and qualifications.

Professional Development

Sufficient resources shall be made available to the Auditor and staff to ensure appropriate professional development, continuing professional education and compliance with applicable professional standards, licensure and/or professional certification requirements.

Powers and Duties: Scope of Audits

The Auditor shall have authority to conduct financial and performance audits of all departments, offices, boards, activities, agencies and programs of the entity in order to independently and objectively determine whether:

1. Activities and programs being implemented have been authorized by (JURISDICTION) Charter or Code, state or provincial law, or applicable federal law or regulations, and are being conducted and funds expended in compliance with applicable laws;
2. The department, office, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, economically, efficiently, equitably, and effectively and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation;
3. The entity, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices;
4. The desired result or benefits are being achieved;
5. Financial and other reports are being provided that disclose fairly, accurately, and fully all information required by law, to ascertain the nature and scope of programs and activities, and to establish a proper basis for evaluating the programs and activities including the collection of, accounting for, and depositing of, revenues and other resources;
6. Management has established adequate operating and administrative procedures and practices, systems or accounting internal control systems and internal management controls; and
7. Indications of fraud, abuse, or illegal acts are valid and need further investigation.

Standards

Audits shall be conducted in accordance with the [Government Auditing Standards](#) issued by the Comptroller General of the United States.

Audit Committee

Note: An audit committee may be established in an advisory capacity to provide recommendations on such issues as the Auditor's salary, work program, review of the audit function and hiring and oversight of the accounting firm conducting the annual financial audit. An elected Auditor may consider establishing an audit committee to ensure that audit issues receive appropriate attention and resources from the governing body, and to safeguard against challenges to independence from management. The following describes a possible audit committee structure when the Auditor is appointed by the legislative branch or by the independent audit committee itself. This structure, with minor modifications, would also serve to enhance the independence of a management-appointed internal auditor or, with additional modifications, an elected Auditor.

1. To ensure independence of the audit function, an audit committee is hereby established. The audit committee shall consist of _____ voting members; _____ (Council, Commission, or Board Members) and _____ at-large members, who shall be appointed by the governing body. The _____ at-large members shall be residents of the (JURISDICTION) with expertise in auditing, preferably performance auditing as well as financial auditing. Minimum professional standards shall include at least five years of experience as a performance auditor, a Certified Public Accountant, Certified Internal Auditor, Certified Management Accountant, or ten years of other relevant professional experience. Of the _____ at-large members, one member shall be appointed for a term expiring on January 31, 20xx; one member shall be appointed for a term expiring on January 31 of the following year; and one member shall be appointed for a term expiring on January 31 of the subsequent year. Thereafter, members shall be appointed for three-year terms. The _____ at-large members are limited to two full consecutive terms, with one year intervening before they become eligible for reappointment.
2. The audit committee shall consult with the Auditor regarding technical issues and work to assure maximum coordination between work of the Auditor's office and the accounting firm conducting the annual financial audit.
3. The audit committee shall meet as needed to perform its duties but shall not meet less than once quarterly and shall be responsible for:
 - Reviewing the Auditor's audit plan annually and submitting a proposed Auditor's Office budget annually to the (JURISDICTION'S GOVERNING BODY) (Note: Or to the Auditor for submission to the legislative body);
 - Performing regular evaluations of the audit function (if not elected) and making recommendations for the Auditor's salary and staffing; reporting results to the (JURISDICTION'S GOVERNING BODY);
 - Providing suggestions and comments for the annual audit plan;
 - Ensuring that audit reports are transmitted to the legislative body and to the public;
 - Monitoring follow-up on reported findings to assure corrective action is taken by management;
 - Reporting to the legislative body on problems or problem areas at such times as deemed appropriate;
 - Conducting or overseeing the requests for proposal and selection process for the firm conducting the annual financial statement audits; ranking and recommending in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified. (Note: Alternatively, the Auditor may conduct the RFP process and the audit committee may select the firm);
 - Evaluating the firm providing annual financial statement auditing services and providing oversight of those services, including ensuring transmission of reports and follow up on corrective action by management;
 - Evaluating the findings and recommendations of the peer review as required by Government Auditing Standards;
 - Consulting with the Auditor regarding technical issues with the external audit firm, and working to assure maximum coordination between work of the Auditor's Office and contracted audit efforts and other consulting engagements;
 - Maintaining the confidentiality of personnel matters while taking responsibility for appropriate disclosure to the legislature or to the public;
 - At least annually, meeting separately with the chief executive officer or designee, Auditor, the chief financial officer or designee, and the audit firm, to evaluate the condition of the entity's controls, systems and risk, and performance of the audit firm. The audit committee should also discuss other matters the firm, the auditors, or staff desires or is required to bring to the committee's attention such as fraud, illegal acts, and financial and control weaknesses.
4. The audit committee and the Auditor shall have the authority to hire outside experts, including legal counsel, when necessary.
5. Sufficient resources shall be provided to enable the audit committee to carry out these responsibilities.

Annual Audit Plan

The Auditor shall provide the governing body and/or audit committee an annual audit plan by the beginning of each calendar/fiscal year. The annual audit plan should include the proposed audits, identify potential audit objectives or the general nature of the audits, and may identify potential audits for following fiscal years. The annual audit plan may be amended after review with the governing body and/or audit committee, but the Auditor shall have final authority to select the audits planned. The Auditor may modify the annual audit plan as necessary during the fiscal year and will notify the governing body and/or audit committee of such modifications.

Access to Employees, Records and Property

All officers and employees of (JURISDICTION) shall provide to the Auditor unrestricted access to employees, information and records (including electronic data) within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts, and methods of business required to conduct an audit or otherwise perform audit duties. In addition, they shall provide access for the Auditor to inspect all property, equipment, and facilities within their custody. If such officers or employees fail to produce the aforementioned access and/or information, the Auditor may initiate a search to be made and exhibits to be taken from any book, paper, or record of any such official or employee, or outside contractor or subcontractor, except as governed by statute. Further, all contracts with outside contractors and subcontractors shall contain a "right-to-audit" clause and provide for Auditor access to the contractor's employees and to all financial and performance related records, property, and equipment purchased in whole or in part with governmental funds. (Note: Some jurisdictions specify subpoena powers for the Auditor.)

Auditee Response

A final draft of the audit report will be forwarded to the audited agency and the chief executive officer to obtain the view of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions prior to its release. The agency must respond in writing, specifying (i) agreement with audit findings and recommendations or reasons for disagreement with findings and/or recommendations; (ii) plans for implementing solutions to issues identified; (iii) a timetable to complete such activities. The response must be forwarded to the Auditor within (SPECIFY TIME FRAME). The Auditor will review and report on information included in the agency's response. If no response is received, the Auditor will note that fact in the transmittal letter and will release the audit report.

Audit Reports

Each audit will result in a report, written or in some other retrievable form. The report shall contain relevant background information and findings and recommendations, and shall communicate results to the audit committee, legislative body management and the public. Some information may be protected by state, provincial, or federal law, and therefore not disclosed by the Auditor.

Report of Irregularities

If, during an audit, the Auditor becomes aware of abuse or illegal acts or indications of such acts that could affect the governmental entity, the Auditor shall report the irregularities to the audit committee, the chief executive officer, legislative counsel or legislative body. In the case of an Auditor appointed by the chief executive officer, if the chief executive officer is believed to be a party to abuse or illegal acts, the Auditor shall report the acts directly to the legislative body. If it appears that the irregularity is criminal in nature, the Auditor shall notify the chief prosecuting authority in addition to those officials previously cited.

Annual Report

The Auditor shall submit an annual report to the legislative body indicating audits completed, major findings, corrective actions taken by administrative managers, and significant issues which have not been fully addressed by management.

Audit Follow-up

The Auditor shall follow-up on audit recommendations as practical to determine if corrective action has been taken. The Auditor may request periodic status reports from audited entities regarding actions taken to address reported deficiencies and audit recommendations.

Contract Auditors, Consultants and Experts

The Auditor may obtain the services of Certified Public Accountants, qualified management consultants, or other professional experts necessary to perform the Office's work, including obtaining funding for outside counsel should the Auditor identify a conflict of interest or threat to audit independence. An audit that is performed by contract must be conducted by persons who have no financial interests in the affairs of the governmental entity or its officers. The Auditor will coordinate and monitor all auditing performed by certified public accounting firms or other organizations employed under contract by the (JURISDICTION) to assist with audit related activities. Contracting for the external audit will follow the (JURISDICTION)'s normal contracting processes except for the participation and oversight by the Audit Committee (and/or Auditor). The selection of a certified public accounting firm for the annual financial audit must be approved by the (JURISDICTION'S GOVERNING BODY).

Peer Reviews

The audit activities of the Auditor's office shall be subject to a peer review in accordance with the Government Auditing Standards by a professional, nonpartisan objective group utilizing guidelines developed by the Association of Local Government Auditors (ALGA). A copy of the written report of this independent review shall be provided to each member of the (JURISDICTIONS GOVERNING BODY). (NOTE: ALGA's peer review program is recognized by the 2018 Government Auditing Standards.)

The peer review will use Government Auditing Standards to evaluate the quality of audit effort and reporting. Specific quality review areas shall include staff qualifications, adequacy of planning and supervision, sufficiency of work paper preparation and evidence, and the adequacy of systems for reviewing internal controls, fraud and abuse, program compliance, and automated systems. The peer review will also assess the content, presentation, form, timelines, and distribution of audit reports. The (JURISDICTION) shall provide funding in the Auditor's budget to pay for the costs of the peer review.



Association of Local Government Auditors

March 24, 2026

Honorable Members of the San Diego County Board of Supervisors
1600 Pacific Highway, Room 335
San Diego, CA 92101

Dear Chair Lawson-Remer and Board of Supervisors:

The Association of Local Government Auditors (ALGA) recently learned that the Board of Supervisors may soon be considering several changes to the San Diego County Charter intended to make government more effective and better serve San Diego residents and taxpayers. ***ALGA encourages you to include an independent performance audit function for the County of San Diego in the proposed Charter amendments.***

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 reasonable assurance to elected officials, residents, and management that resources are protected by strong management controls and practices; publicly reports on the efficiency, effectiveness, and equity of programs and services; and helps ensure compliance with laws, regulations, policies and procedures. In addition, independent auditors can also oversee their agency's fraud, waste, and abuse hotline so that employees, contractors, and the public can be assured their complaints will be handled independently from agency management.

For local examples of how an independent performance audit function can benefit the County of San Diego, see the [City of San Diego Office of the City Auditor](#) and the [San Diego Association of Governments Office of the Independent Performance Auditor](#).

ALGA has several resources such as a framework to create a new audit function and ensure auditor independence that could help you design and build an audit function for the County of San Diego. Here are several resources that may be particularly helpful in County discussions on 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 under the "Build an Audit Function" tab on the ALGA website algaonline.org, and ALGA's Advocacy Committee is happy to assist the Board of Supervisors as needed. If you would like any additional information, please reach out to me at 443-955-3965 or thandee.maung@baltimorecity.gov. You can also contact our committee member in San Diego County, Andy Hanau, San Diego City Auditor at 619-533-3108 or ahanau@sandiego.gov.

Sincerely,

A handwritten signature in blue ink that reads "Thandee Maung". The signature is fluid and cursive, with a long horizontal stroke at the end.

Thandee Maung
Deputy City Auditor, City of Baltimore
Chair, ALGA Advocacy Committee

CC: Kathie Harrison, ALGA President

From: [Jennifer Diethrich](#)
To: [FGG, Public Comment](#)
Subject: [External] Term limits
Date: Tuesday, April 21, 2026 9:26:04 AM

Sent from my iPhone

Jennifer Diethrich

The term limits need to stay the same so that the voters have the opportunity to change leadership if necessary. The leadership in this city needs to be changed. The changes that have taken place since Todd Gloria took office have been detrimental to this city and have had a huge negative impact on the wonderful quality of life that we used to have. It's time for change.

From: [Shelly LeVeille](#)
To: [FGG, Public Comment](#)
Subject: [External] Opposing lengthens terms
Date: Tuesday, April 21, 2026 9:43:36 AM

My name is Shelly Barrios LeVeille. I reside in [REDACTED]. I strongly oppose any longer terms for representatives than what is currently in place. In my opinion, anything longer than four years is ridiculous. San Diego is a rapidly changing county and most representatives lose the vision in half that time. Absolutely NO.

Shelly Barrios LeVeille
BAYBELL ENTERTAINMENT LLC

[REDACTED]
Sent from my iPhone

From: [REDACTED]
To: [FGG, Public Comment](#)
Cc: MustafaAnthonySabri@gmail.com
Subject: [External] Changes to Term Limits
Date: Tuesday, April 21, 2026 9:52:45 AM
Importance: High

To All County Supervisors,

Voters set term limits to 8 years. Your desire to increase limits to 12 years defies voter choices and their decision as voted in 2010. You should not be countermanding the will of the voter.
DO NOT ALTER TERM LIMITS!

Mustafa Anthony Sabri

[REDACTED]

From: [LORI HRINEWSKI](#)
To: [FGG, Public Comment](#)
Subject: [External] Vote no on April 21st
Date: Tuesday, April 21, 2026 10:44:15 AM

I oppose extending term limits!
Vote no on April 21st, 2026.

Sent from my iPhone

From: [Leah Clark](#)
To: [FGG, Public Comment](#)
Subject: [External] No extension to term limits!
Date: Tuesday, April 21, 2026 10:34:01 AM

Hi -

I'm writing to voice my disapproval of the county supervisors voting to change their own term limits. This is an issue the people already voted on. Any chance also needs to go to the voters.

Thanks,

Leah Clark



From: [Kjersti Williams](#)
To: [FGG, Public Comment](#)
Subject: [External] Subject: Vote NO on Term Limit Extension - April 22
Date: Tuesday, April 21, 2026 12:30:16 PM

Dear Members of the Board,

I am a San Diego County resident writing to ask you to vote NO on placing a supervisor term limit extension on the November ballot. In 2010, 65% of San Diego voters approved an 8-year two-term limit. That decision belongs to the voters - not to the board that benefits from reversing it. Each supervisor earns \$220,561 per year with automatic raises they vote on themselves, plus taxpayer-funded pension contributions of \$92,636 per year, lifetime pension, and near-zero cost healthcare. A third term adds another \$1.25 million per supervisor in salary and pension costs paid by taxpayers - before healthcare and office expenses. Our water rates just rose 14.7% with another hike coming. Our roads are crumbling. This is not the moment to extend your own terms. Please respect the voters. Vote no on April 22. Sincerely,
Kjersti Williams San Diego, CA

From: [tony tran](#)
To: [FGG, Public Comment](#)
Subject: [External] Term limited.
Date: Tuesday, April 21, 2026 1:11:26 PM

Hi. My name is Thuy Tran and I live in San Diego. I am calling to ask the Supervisor to oppose extending term limits. Voters set this limit in 2010 and it should be respected. Please vote no on April 21.

Thank you.

Thuy Tran

Sent from my iPad

From: tonytran13717@yahoo.com
To: [FGG, Public Comment](#)
Subject: [External] Term limited
Date: Tuesday, April 21, 2026 1:08:43 PM

Hi. My name is Tuan Tran and I live in San Diego. I am calling to ask the Supervisor to oppose extending term limits. Voters set this limit in 2010 and it should be respected. Please vote NO on April 21. Thank you.

Regards,

Tuan Tran

Sent from my iPad