

NATIONAL INTERGOVERNMENTAL AUDIT FORUM CHARTER

(Approved December 1, 2006)

MISSION OF THE NATIONAL FORUM

The National Intergovernmental Audit Forum, created in 1973, is an association of audit executives from federal, state, and local governments. It exists to improve coordination, communication, and cooperation among its members, private sector firms, and other accountability organizations in order to address common challenges; enhance government performance, accountability, and transparency; and increase public trust.

STRATEGIC GOALS OF THE NATIONAL FORUM:

- Foster networking, dialogue, and collaboration on current and emerging issues of common interest within the accountability community.
- Enhance the capability, credibility, capacity, effectiveness, and professionalism of audit organizations by advancing audit standards, sharing best practices, and emphasizing the importance of accountability within government and the audit profession.
- Improve the Forum's outreach, management, and impact to assist members in transforming government operations.

ACTIVITIES OF THE NATIONAL FORUM

To further its mission and goals, the Forum will (1) hold meetings, establish committees, and sponsor or conduct technical group sessions that facilitate cooperation and interagency exchange of information related to auditing and audits; (2) identify opportunities for members to collaborate on critical interagency and intergovernmental challenges that will contribute significantly to the efficiency and usefulness of auditing at all levels of government; (3) monitor the standard setting bodies and advance the audit standards within governments and the audit profession; and (4) provide a means of communication between the Forum and regional audit forums or councils, professional organizations, public interest groups, and others who may become involved with activities addressed by the Forum.

MEMBERSHIP OF THE NATIONAL FORUM

The Members of the Forum are the following audit executives:

- The Comptroller General of the United States who shall be the permanent Chair of the Forum.
- All federal Inspectors General subject to the Inspector General Act, as amended.
- Heads of state audit organizations, up to three from each regional forum selected by the state auditors of that region.
- Heads of local audit organizations, up to three from each regional forum selected by the local auditors of that region.

The Forum also may have nonvoting Associate Members. An individual may submit a request to be an Associate Member to the Forum's Executive Committee, which may approve the request at its discretion. Associate Members may include, but are not limited to, heads of federal audit organizations other than Offices of Inspector General subject to the Inspector General Act, senior members of Certified Public Accounting (CPA) firms who provide support to the public sector's accountability organizations, and other individuals interested in furthering the Forum's mission and goals.

OFFICERS OF THE NATIONAL FORUM

The Forum shall have two officers: a Chair and a Vice Chair. The Chair of the Forum shall be the Comptroller General of the United States, who shall be the principal executive of the Forum responsible for promoting and managing the achievement of the Forum's mission and goals. The Chair, or his GAO designated representative, shall preside over all meetings.

The Vice Chair shall be selected by a majority of the voting members of the Executive Committee and shall serve a three-year, nonrenewable term. The position of Vice Chair shall rotate among the federal, state and local members. In the absence of the Chair and his GAO designated representative, the Vice Chair shall perform the duties of the Chair.

COMMITTEES OF THE NATIONAL FORUM

The Forum shall have an Executive Committee consisting of the following ten members:

- The Comptroller General of the United States, as Chair of the Forum, shall also serve as Chair of the Executive Committee.
- Two Federal Inspectors General who shall be selected by the other Inspector General Members.
- Two State Members who shall be selected by the other State Members of the Forum.
- Two Local Members who shall be selected by the other Local Members of the Forum.
- Two Associate Members, at least one of whom shall represent CPA firms, who shall be selected by the other Associate Members of the Forum and serve in a nonvoting capacity.
- A representative from the Office of Management and Budget who shall serve in a nonvoting capacity.

The voting members of the Executive Committee, except for the Chair, shall serve a term of three years and may be reappointed, but may not serve more than two consecutive terms.

Except for amending the Forum's charter, the Executive Committee is authorized to approve and carry out the functions of the Forum. At its discretion, the Executive Committee may bring matters before the Forum's membership for its action. The Executive Committee shall be responsible for calling meetings of the Forum and providing oversight of Forum activities.

The Forum shall have four standing committees: Emerging Issues, Standards Liaison, Communications and Outreach, and Knowledge Sharing. The responsibilities of the Standing Committees shall be those described in the Forum's Strategic Plan. The Executive Committee shall appoint the chairs of the Standing Committees.

Each Standing Committee shall

- consist of six to ten members, who will be appointed for two-year, renewable terms by the chair of the standing committee. In appointing members to a standing committee, the committee chair shall consider having geographic diversity and a mix of federal, state, and local auditors and representatives of CPA firms;
- address significant projects and other matters or refer them to the Executive Committee;

- develop operating procedures, hold regular meetings, and record minutes of such meetings; and
- establish committee work groups that will cease to exist when their assigned activities are completed.

The Forum may also form work groups to address various operational or administrative issues.

MEETINGS OF THE NATIONAL FORUM

Regularly scheduled meetings of the Forum shall be held at least annually, at such time and place designated by the Executive Committee. Additional meetings may be called as appropriate by the Chair of the Executive Committee. Individuals may attend and participate in Forum meetings and committees without being a member of the Forum.

VOTING IN THE EXECUTIVE COMMITTEE AND NATIONAL FORUM

Except as provided below, the Executive Committee may approve any Forum matter before it with the approval of a majority of its voting members. The Chair of the Executive Committee shall determine the appropriate method for obtaining the Executive Committee's approval.

The Forum's charter may be amended only by a vote of the Forum's voting members. Amendments to the Forum's Charter shall be approved only if supported by a majority of the Forum's voting membership. Votes to amend the Forum's Charter may be submitted in person, in writing, or electronically.

Matters brought before the Forum by the Executive Committee at its discretion shall be decided at Forum meetings. All voting Members may vote on Forum matters when in attendance at Forum meetings except that Members may designate an alternate audit executive to represent them when they are unable to attend meetings. Matters shall be approved by a simple majority of the Members (and their alternates) who vote.

ADMINISTRATION OF THE FORUM

The Forum will operate on a calendar year basis. There shall be an Executive Director, who shall be selected from the staff of the Government Accountability Office. The Executive Director shall provide general administrative and other support to the Forum and the Executive Committee. The Executive Director shall produce an Annual Report of the Forum, which shall include a summary of the Forum's activities for the year and the results of its financial operations.