August 5, 2019

The Honorable Trey Mendez  
Mayor, City of Brownsville  
P. O. Box 911  
Brownsville, TX  78522-0911  

Email:  trey.mendez@cob.us  

Dear Mayor Mendez:

The Institute of Internal Auditors (IIA) applauds the recent, unanimous vote by you and Brownsville’s City Commission to restore the Oversight and Audit Committee. As the acknowledged leader, principal educator, and recognized authority of the internal audit profession, The IIA recognizes the important role that an oversight and audit committee provides in the oversight of the financial reporting process. Audit committees monitor activities and results related to the maintenance of internal controls and The IIA believes that this is a best practice that should be applied to all government entities.

As a former member of the Audit Board for the City of Orlando, Fla., I have seen the benefits of having a truly independent oversight and audit committee extend far beyond financial practices and reporting. Audit committees help all government agencies operate at higher levels of efficiency and enhance transparency and accountability. A strong audit committee plays a crucial role in the detection and deterring of fraud and helps to ensure the effectiveness of all government audits.

The critical connection between audit committee effectiveness and internal auditing mandates that committee members maintain an in-depth understanding of internal audit best practices and how their internal audit activity is functioning. To assist you and City Commission members in establishing an effective audit committee, I’ve attached The IIA’s “Model Audit Committee Charter,” which provides leading practices typically included in an audit committee charter.

If you have any questions about this document or how The IIA may support the city’s efforts, please contact Kathy Anderson, The IIA’s Managing Director of North American Advocacy, at kathy.anderson@theiia.org or at 407-937-1291.
Congratulations again on recognizing the important value of an Oversight and Audit Committee in assuring efficient and effective government operations.

Sincerely,

[Signature]

Richard F. Chambers, CIA, QIAL, CGAP, CCSA, CRMA
President and Chief Executive Officer

Attachment

cc: John Cowen, Jr., Commissioner
    Rose M. Z. Gowen, Commissioner
    Nurith Galonsky Pizana, Commissioner
    Jessica Tetreau-Kalifa, Commissioner
    Joel Munguia, Commissioner
    Ben Neece, Commissioner