

# Boise, Idaho Audit Office

Population size: 223,154

Number of Employees: 1,600 (13 departments)

## **Audit Mission:**

The City of Boise's Office of Internal Audit will function as an independent, objective assurance and consulting service. Strive to add value and improve the organization's operations by bringing to bear a systematic and disciplined approach to the evaluation of risk management processes, activity-level controls, and governance processes.

The Office of Internal Audit will achieve its goals and objectives through:

- The effectiveness of controls that provide for the protection and safeguarding of organization assets
- The reliability of the organization's financial information
- The effectiveness and efficiency of internal processes
- The organization's level of compliance with internal policies and procedures; and with laws, rules, and regulations

Emphasis will be placed, and resources will be allocated based on perceived or demonstrated areas of risk. Open and effective channels of communication will be maintained in order to ensure that the appropriate managers, governance authorities, and ultimately the citizens of the City of Boise are kept informed of audit-related activities and findings.

## **Audit Office (2003)**

- Paid employees: Director and Auditor
- Annual Office Income: \$232,301
  - Director Salary: \$102,648
  - Auditor Salary: \$55,578
  - Non-Salary Money: \$74,075

## **Appointment**

- The director is appointed by the city council (majority vote after given input by the mayor)
- Staff auditors are hired by the director
- Reports to the City Council

## **Removal**

- Director may be removed for the following reasons (with at least) 5 city council votes:
  - Misconduct
  - Inefficiency

- Incompetence
- Inability
- Failure or negligence to perform duties
- Auditor may be removed for the same reasons by the Director
  - Must be appealed by the city council within 3 business days with at least 5 votes

### **Duties/Responsibilities**

- Review city financial transactions, policies, and practices to align with the Idaho Code, the Boise City Code and Boise City policies.
- The director shall formulate and present annual work plan of tasks and projects for the mayor and city council to review and adopt
- **Director shall carry out the duties described in the job description**
- Director shall carry out the duties assigned by the city council
- Director shall communicate findings to the appropriate departments for input
- The director and audit staff will exercise their duties with impartiality, fairness and objectivity
- It shall be unlawful for the director or audit staff to deceive the public or city council
- It shall be unlawful for the director or any audit staff to coerce, threaten, harass, intimidate, influence or obstruct in the discharge of their responsibilities.

### **Independence and Accountability**

- The director shall be completely independent from all other departments in the city.
- No person shall attempt to unduly influence or undermine the independence of the director or staff in the performance of the duties and responsibilities.

### **Cooperation and Assistance**

- All City employees shall be required as a condition of their employment to cooperate fully and truthfully with the Office of Internal Audit by providing the Director or staff any information, evidence, interviews, or other materials.
- The Director and staff shall have complete access to any and all records. This access includes all electronic data or information maintained by the City of Boise and allowed by law.
- It is unlawful for any person to intimidate, influence, impede, deter, threaten, harass, obstruct or prevent, another person from freely, fully and truthfully cooperating with the Office of the Director.

### **Reporting to the Council and the Public**

- The director reports to the City Council and the Mayor all findings
- The Director shall provide a quarterly summary to the City Council of all activities conducted by the Auditor or the office.