

## Boise, Idaho

Population is 223,000

City Budget is \$600 million

Mayor has executive authority

Appointed Auditor is one of two performance audit staff with a \$232,000 budget

The City of Boise's Office of Internal Audit was established in 2003 by ordinance and code and functions as an independent, objective assurance and consulting service. The Office strives to add value and improve the city's operations by bringing to bear a systematic and disciplined approach to the evaluation of risk management processes, activity-level controls, and governance processes.

DUTIES OF AUDITOR The Auditor investigates the effectiveness of controls that provide for the protection and safeguarding of assets as well as the reliability of Boise's financial information. The Auditor reports on the effectiveness and efficiency of internal processes and the level of compliance with internal policies and procedures, and also laws, rules, and regulations. Emphasis and resources are made on perceived or demonstrated areas of risk. Open and effective communication ensures that the appropriate managers, governance authorities, and ultimately the citizens of the City of Boise are kept informed of audit-related activities and findings.

INDEPENDENCE The Auditor is appointed by and reports to the six-member City Council. The mayor's input is requested on the hire. The Auditor has supervisory authority for its own staff and creates the annual work plan that is adopted by the city council and mayor. No person may unduly influence or undermine the independence of the auditor in the performance of the duties and responsibilities.

ACCESS TO INFORMATION All City employees are required as a condition of employment to cooperate fully and truthfully with the Office of Internal Audit by providing any information, evidence, interviews, or other materials. The Auditor has complete access to any and all records including 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 Auditor's Office.

ACCOUNTABILITY The Auditor reports all findings to the City Council and Mayor, as well as provides quarterly activity reports. The Auditor can be dismissed for cause by a supermajority of the City Council.

FUNDING The City Council sets the budget for the Auditor's office.

OTHER UNIQUE PROVISIONS Boise's auditor has a fiduciary duty to the public.