

## Chapter 1-09

### OFFICE OF INTERNAL AUDIT

#### Sections:

<b>1-09-01</b>	<b>ESTABLISHMENT OF OFFICE</b>
<b>1-09-02</b>	<b>APPOINTMENT AND REMOVAL</b>
<b>1-09-03</b>	<b>DUTIES AND RESPONSIBILITIES</b>
<b>1-09-04</b>	<b>INDEPENDENCE AND ACCOUNTABILITY</b>
<b>1-09-05</b>	<b>COOPERATION AND ASSISTANCE</b>
<b>1-09-06</b>	<b>REPORTING TO COUNCIL AND THE PUBLIC</b>
<b>1-09-07</b>	<b>SEVERABILITY</b>

#### Section 1-09-01 ESTABLISHMENT OF OFFICE

There is hereby created a financial administrative unit of the City to be known as Office of Internal Audit, the head of this unit shall be designated as the Director of Internal Audit (Director). The Director and staff shall be independent of the other departments of the City and shall only be directly accountable to the public and the City Council for work performed.

(6260, Added, 08/26/2003)

#### Section 1-09-02 APPOINTMENT AND REMOVAL

- A. The Director shall be appointed by a majority vote of the full City Council after input from the Mayor.
- B. The Director may not be removed from office except for misconduct, inefficiency, incompetence, inability or failure to perform the duties of such office or negligence in the performance of such duties. In such cases that warrant removal from office, said removal shall be accomplished only by a resolution adopted in public hearing by a vote of no less than five (5) members of the full City Council; nothing contained herein shall prevent the Council from eliminating the Office of the Director by the normal ordinance process which action shall not be considered a removal for cause but simply a change in policy by the City.
- C. Staff Auditors shall be hired by the Director. An Auditor may only be removed from office for misconduct, inefficiency, incompetence, inability or failure to perform the duties of such office or negligence in the performance of such duties as determined by the Director. A decision by the Director to remove an Auditor may be appealed to City Council within three (3) business days. A vote of no less than five (5) members of the full City Council is required on appeal to remove an Auditor.

(Ord-35-14, Amended, September,16, 2014: 6839, Amended, 03/20/2012; 6260, Added, 08/26/2003)

#### Section 1-09-03 DUTIES AND RESPONSIBILITIES

- A. It shall be the duty and responsibility of the Director to review City financial transactions, policies, and practices for compliance with the Idaho Code, the Boise City Code and applicable Boise City policies.
- B. The Director shall formulate and present to the Council and Mayor an annual work plan of tasks

and projects for review and adoption.

- C. The Director shall carry out the duties as defined by the job description.
- D. The Director shall carry out any other duties as assigned by the City Council.
- E. The Director shall communicate findings and reports to the appropriate departments for their input.
- F. The Director and audit staff shall have a fiduciary responsibility to the citizens of the City of Boise and will, at all times, exercise their duties with complete impartiality, fairness, and objectivity.
- G. It shall be unlawful for the Director or any audit staff member to deceive the public or the City Council, in any manner, or to obstruct or manipulate the audit process, or conspire with others to do the same.
- H. It shall be unlawful for the Director or any staff member to coerce, threaten, harass, intimidate, influence or obstruct in any manner another person in the discharge of their responsibilities.

(6260, Added, 08/26/2003)

#### **Section 1-09-04 INDEPENDENCE AND ACCOUNTABILITY**

- A. The Director shall, at all times, be totally independent from any other department of the City. Any audits, investigations, findings, recommendations and requests made by the Office of the Internal Audit shall reflect the views of the Director alone.
- B. No person shall attempt to unduly influence or undermine the independence of the Director or staff in the performance of the duties and responsibilities set forth in this Chapter.

(6260, Added, 08/26/2003)

#### **Section 1-09-05 COOPERATION AND ASSISTANCE**

- A. All City employees shall be required as a condition of their employment to cooperate fully and truthfully with the Office of Internal Audit operating within the course and scope of this chapter, by providing the Director or staff any information, evidence, interviews, or other material as requested.
- B. The Director and staff shall have complete access to any and all records, maintained and retained by the City of Boise, necessary to carry out the duties and functions of the position. This access includes all electronic data or information maintained by the City of Boise and allowed by law.
- C. It shall be unlawful for any person to directly or indirectly force, or by any threats to person or property, or in any manner willfully intimidate, influence, impede, deter, threaten, harass, obstruct or prevent, another person from freely, fully and truthfully cooperating with the Office of the Director.
- D. Nothing in this section or ordinance is intended to waive any privileges or confidentiality that may exist for the protection of the City of Boise.

(6260, Added, 08/26/2003)

**Section 1-09-06 REPORTING TO COUNCIL AND THE PUBLIC**

- A. The Director shall report to the Council and Mayor all finding and reports upon the completion of all assignments.
- B. The Director shall provide a quarterly summary to the City Council of all activities conducted by the Auditor or his office.
- C. The Director shall report any or all activities conducted by the Auditor or his office upon the request of the City Council at any time.
- D. The Director shall report quarterly to the public all activities, as allowed by law, conducted by the Auditor or his office.

(6260, Added, 08/26/2003)

**Section 1-09-07 SEVERABILITY**

If any provision or section of this Ordinance shall be held to be invalid by a court of competent jurisdiction, then such provision or section shall be considered separately and apart from the remaining provisions or sections of this Ordinance, which shall remain in full force and effect.

(6260, Added, 08/26/2003)