

**City of Boise
Office of Internal Audit
Proposed Condensed Audit Plan - FY 2008
Chronological Presentation**

Function / Note 2	Tier / Note 1	Last Audit	Audits Planned												Resource Commitment												Total																
			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jly	Aug	Sept	1	2	3	4	5	6	7	8	9	10	11	12																	
			1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12																	
'07 Project Finalization	n/a	n/a	█	█	█																					100	20														120		
Health Care Trust - Claims Audit	2	n/a	█	█																							60	20														80	
F&A - Franchise Fees-Idaho Power/ Capitol & United Water	1	n/a		█	█	█																						100	20													120	
Airport - Revenue Contracts	n/a	n/a		█	█	█	█																					40	120	160												320	
P& D - Property Management	2	n/a			█	█	█	█																						40	160	80										280	
City-wide Cash Controls Review	1	n/a					█	█	█																							60	40									100	
DFA-Workers' Compensation	n/a	n/a							█	█																										160	40					200	
Police Audit (Note 3)	1	n/a								█	█	█																									40	80	100			220	
Fire Audit (Note 3)	2	n/a											█	█	█																								40	160	100	300	
F&A - Purchasing Audit Work (Note 4)	1	n/a	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	60	20	60	20	20	60	20	20	60	20	60	20	20	20		400	
IT Security	2	n/a								█	█	█	█																								120	80	20				220
Special Requests	n/a	n/a	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20		240
Training	n/a	n/a		█			█		█			█																10				5			5						10		30
Status Report / Follow Up	n/a	n/a			█			█				█																	30						30				30				120
			<i>Estimated Resources Available</i>																																								
															<i>Estimated Resource Commitment</i>																												
															<i>Hours Available for G & A</i>																												
															303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	303	3,640						
															240	230	250	240	265	230	205	240	270	200	210	170												2,750					
															63.33	73.33	53.33	63.33	38.33	73.33	98.3	63.3	33.3	103.3	93.3	133.33												890					

Utilization Rate - Scheduled Audits **75.6%**
Utilization Rate - Non-Scheduled Activities / Administration **24.4%**

Note 1: Equivalent to the priority rankings on the Global Risk Assessment - Rollup.
Note 2: Review of Public Works - Sewer Services will be conducted if time permits.
Note 3: Review of recent Major construction contracts will be conducted if time permits..
Note 4: Scope of this audit must still be determined.

Full-time Financial/Operational auditor **2,080**
Full-time Director (3/4-time auditing) **1,560**
Total **3,640**

Note 4: Purchasing Review Work Plan
FY08 QR1: Change Orders
FY08 QR2: \$5,000 to \$10,000 & \$10,000 to \$25,000 Informal Testing (1st. 4 mo. on new system).
FY08 QR3: \$25,000-\$50,000 Semi-formal & Construction Contracts (< \$100,000) & P-Card Testing (1st. 7 mo. on new system).
FY08 QR4: Over \$50,000 Formal Bid & Construction Contracts (> \$100,000) & Change Order Testing 1st. (10 mo. on new system).
FY08 - All Quarters: Weekly review of payables.