



City of Denton

City Hall
215 E. McKinney Street
Denton, Texas
www.cityofdenton.com

AGENDA INFORMATION SHEET

DEPARTMENT: City Auditor's Office

CITY AUDITOR: Madison Rorschach

DATE: May 20, 2025

SUBJECT

Consider adoption of an ordinance of the City of Denton amending the Fiscal Year 2024-25 Annual Internal Audit Plan; and providing an effective date.

STRATEGIC ALIGNMENT

This action supports Key Focus Area: Pursue Organizational Excellence and Collaborative and Respectful Leadership.

BACKGROUND

The City Auditor's Office is responsible for conducting audits to assess a variety of risks including internal control weaknesses, inefficiencies in City operations, ineffectiveness of City programs, and noncompliance with laws, regulations, and policies. Each year, an Annual Internal Audit Plan is approved by the City Council to establish the workload of the City Auditor's Office.

DISCUSSION

As part of the Fiscal Year 2024-25 Annual Internal Audit Plan, the City Council approved an audit of the Fire Department's overtime. Due to current financial conditions, the City Manager's Office requested that the scope of this project be expanded to include a review of City-wide overtime. To accommodate this request, the Fiscal Year 2024-25 Annual Internal Audit Plan must be amended. Based on the expected time needed to complete the expanded scope, Staff is recommending that the following previously scheduled follow-up reviews be pushed to future fiscal years:

- Capital Project Administration: Second Follow-Up Review (May 2020);
- Grants Management: Second Follow-Up Review (Jun. 2020);
- Energy Portfolio Management (Mar 2022);
- Wastewater System Operations (Apr. and May 2022); and
- Body-Worn Camera Usage (Jan. 2023).

The attached ordinance amends the Fiscal Year 2024-25 Annual Internal Audit Plan to include these changes.

RECOMMENDATION

Staff recommends approval and adoption of the amended Fiscal Year 2024-25 Annual Internal Audit Plan ordinance as presented in Exhibit 2.

PRIOR ACTION/REVIEW (Council, Boards, Commissions)

Jul. 23, 2024: FY2024-25 Annual Internal Audit Plan presented during Council Work Session
Sep. 17, 2024: FY2024-25 Annual Internal Audit Plan adopted by City Council via consent

Feb. 18, 2025: FY2024-25 Annual Internal Audit Plan Amended per Council direction via consent

EXHIBITS

1. Agenda Information Sheet
2. Amendment Ordinance
3. Current Audit Plan Ordinance

Respectfully submitted:
Madison Rorschach, 940-349-7228
City Auditor