



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: September 30, 2025

SUBJECT

Consider adoption of an ordinance of the City of Denton approving the Fiscal Year 2025-26 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.

The Fiscal Year 2025-26 Annual Internal Audit Plan was developed based on a partial risk assessment conducted in 2025, emerging trends in the industry, and discussions with City leadership. In addition, input on the selection of new audit project options was solicited from 175 Denton residents between August 18 and August 29, 2025. This information was presented to the City Council on September 9, 2025, which gave direction on the audit projects to be performed.

RECOMMENDATION

Staff recommends adoption of the ordinance for the Fiscal Year 2025-26 Annual Internal Audit Plan.

PRIOR ACTION/REVIEW (Council, Boards, Commissions)

Sep. 9, 2025: City Council gave direction on Audit Plan Options Presented during Work Session

EXHIBITS

1. Agenda Information Sheet
2. Ordinance – Audit Plan FY 25-26

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