

City of Denton



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

AGENDA INFORMATION SHEET

DEPARTMENT: Internal Audit

CITY AUDITOR: Madison Rorschach

DATE: March 21, 2023

SUBJECT

Receive a report, hold a discussion, and give staff direction regarding Audit Project 019 – Municipal Court Payments: Follow-Up Review.

BACKGROUND

City of Denton Charter Article VI, Section 6.04 states, the City Internal Auditor is responsible for providing an independent appraisal of City operations as directed by the City Council. These audits are conducted in accordance with *Generally Accepted Government Auditing Standards* promulgated by the US Government Accountability Office as required by City Ordinance 18-2028.

Per *Government Auditing Standards*, internal auditors should make audit reports available to the public and should communicate those results to the parties who can ensure that the results are given due consideration. In order to meet these *Government Auditing Standards*, the City of Denton's Internal Audit Procedures Manual requires finalized audit reports to be presented to the City Council. Once presented, all published reports can be found on the City of Denton's [Internal Audit Webpage](#).

DISCUSSION

This follow-up review is intended to provide a progress update on recommendations from the Municipal Court Payments Audit originally issued in April 2021. The Municipal Court Payments audit project was intended to provide assurance that municipal court fines and fees are effectively collected and safeguarded.

RECOMMENDATION

Staff recommends Audit Project 019 – Municipal Court Payments be closed until an informal follow-up review can be completed in about one year.

PRIOR ACTION/REVIEW (Council, Boards, Commissions)

On April 13, 2021 the Municipal Court Payments Audit was presented to the City Council and closed until follow-up review could be performed. This follow-up review was approved as part of the fiscal year 2022-23 Audit Plan adopted on August 16, 2022.

EXHIBITS

1. Agenda Information Sheet
2. Follow-Up Review of the Municipal Court Payments Audit
3. Presentation

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