



# City of Denton

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

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## AGENDA INFORMATION SHEET

**DEPARTMENT:** City Auditor's Office

**CITY AUDITOR:** Madison Rorschach

**DATE:** January 7, 2025

### **SUBJECT**

Receive a report, hold a discussion, and give staff direction regarding Audit Project 043 – Animal Services.

### **STRATEGIC ALIGNMENT**

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

### **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 that the City's vendors are managed efficiently, effectively, equitably, and in compliance with applicable regulations throughout the procurement lifecycle by the City Council. These audits are conducted in accordance with *Generally Accepted Government Auditing Standards* promulgated by the US Government Accountability Office.

Per *Government Auditing Standards*, internal auditors should make audit reports available to the public and should communicate 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 audit project is intended to provide assurance that the City's has adequate controls to ensure Animal Services is supplying effective animal care in the shelter and throughout the community, verifying compliance with animal control state and local regulations, and adequacy of fee collection practices. Animal services is primarily responsible for minimizing the spread of rabies in a community and so is a critical public safety function. On average, the City's animal shelter can house about 280 animals daily. Initial, detailed findings from this audit project are presented in the attached Audit of Animal Services report.

### **RECOMMENDATION**

Staff recommends closing Audit Project 043 – Animal Services until a follow-up review is conducted to assess the implementation of the seven issued recommendations likely in Fiscal Year 2025-26.

### **PRIOR ACTION/REVIEW (Council, Boards, Commissions)**

Sep. 17, 2024: Fiscal Year 2024-25 Annual Internal Audit Plan Adopted

**EXHIBITS**

1. Agenda Information Sheet
2. Audit of Animal Services
3. Presentation

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