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: **October 14, 2025**

SUBJECT
Receive a report, hold a discussion, and give staff direction regarding Audit Project 043–Animal Services: Follow-Up Review.

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 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 follow-up review is intended to provide a progress update on recommendations from the Audit of Animal Services originally issued in January 2025. This audit evaluated the effectiveness and compliance of Animal Services animal care activities, officer response, and asset management, as well as the accuracy and appropriateness of fees. This review found an initial implementation rate of 15 percent.

RECOMMENDATION
Staff recommends Audit Project 043–Animal Services be closed until a second follow-up review can be completed, likely in Fiscal Year 2026-27.

PRIOR ACTION/REVIEW (Council, Boards, Commissions)

Aug. 2, 2022:	Original Audit Presented During Work Session
Sep. 17, 2024:	Fiscal Year 2024-25 Annual Internal Audit Plan Adopted
Feb. 18, 2025:	Fiscal Year 2024-25 Annual Internal Audit Plan Amended
May 20, 2025:	Fiscal Year 2024-25 Annual Internal Audit Plan Amended

EXHIBITS
1. Agenda Information Sheet
2. Follow-Up Review of the Audit of Animal Services
3. Presentation

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