

ORDINANCE NO. 25-099

AN ORDINANCE OF THE CITY OF DENTON AMENDING THE FISCAL YEAR 2024-25 ANNUAL INTERNAL AUDIT PLAN; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Denton Charter requires the City Auditor to perform auditing duties assigned by the City Council; and

WHEREAS, on July 23, 2024, the City Council received a report from and provided direction to the City Auditor regarding the Fiscal Year 2024-25 Annual Internal Audit Plan; and

WHEREAS, the purpose of the Fiscal Year 2024-25 Annual Internal Audit Plan is to outline the auditing duties assigned by the City Council to the City Auditor to conduct during the fiscal year; and

WHEREAS, on September 17, 2024, the City Council approved the Fiscal Year 2024-25 Annual Internal Audit Plan by Ordinance No. 24-1575; and

WHEREAS, on January 7, 2025, the City Council gave direction to amend the Annual Internal Audit Plan to include a follow-up review of the Audit of Animal Services on the Fiscal Year 2024-25 Annual Internal Audit Plan; and

WHEREAS, the City Council finds that this Ordinance is in the public interest; NOW, THEREFORE,

THE COUNCIL OF THE CITY OF DENTON HEREBY ORDAINS:

SECTION 1. The recitals and findings contained in the preamble of this Ordinance are found to be true and incorporated into the body of this Ordinance.

SECTION 2. The City Council hereby approves the amended City Auditor's Fiscal Year 2024-25 Annual Internal Audit Plan as depicted in the memorandum attached hereto as Exhibit "A" and directs and authorizes the City Auditor to take necessary actions to complete the audit projects described therein.

SECTION 3. This Ordinance shall become effective immediately upon its passage and approval.

The motion to approve this Ordinance was made by Joe Holland and seconded by Brandon Chase McGee, the Ordinance was passed and approved by the following vote [7 - 0]:

	Aye	Nay	Abstain	Absent
Mayor Gerard Hudspeth:	<u>X</u>	_____	_____	_____
Vicki Byrd, District 1:	<u>X</u>	_____	_____	_____
Brian Beck, District 2:	<u>X</u>	_____	_____	_____
Paul Meltzer, District 3:	<u>X</u>	_____	_____	_____
Joe Holland, District 4:	<u>X</u>	_____	_____	_____

Brandon Chase McGee, At Large Place 5: X
Jill Jester, At Large Place 6: X

PASSED AND APPROVED this the 18th day of February , 2025.



GERARD HUDSPETH, MAYOR

ATTEST:
LAUREN THODEN, CITY SECRETARY

BY: Lauren Thoden



APPROVED AS TO LEGAL FORM:
MACK REINWAND, CITY ATTORNEY

BY: Scott Bray Scott Bray
 Deputy City Attorney

**Exhibit “A”
City of Denton
City Auditor’s Office
Fiscal Year 2024-25 Annual Internal Audit Plan—Amended**

Project	Details
Audit of Homelessness Response	Potential objectives include the effectiveness, equity, and regulatory compliance of homelessness assistance programs and enforcement activities involving people experiencing homelessness as well as provide information on the availability of regional resources.
Audit of Employee Performance Management	Potential objectives include effectiveness, equity, and regulatory compliance of the City’s non-civil service employee performance management processes including performance evaluations, and corrective action.
Audit of Public Works Maintenance	Potential objectives include effectiveness of public works asset maintenance activities including asset condition monitoring, maintenance project planning, and project quality assurance.
Audit of Animal Services Operations	Potential objectives include effectiveness of animal shelter care, animal control compliance with relevant regulations, and adequacy of fee collection practices.
Audit of Fire Department Overtime	Potential objectives include ensuring Fire Department overtime is calculated accurately and is effectively recorded, approved, and monitored.
Overflow: Audit of Park Management & Planning	Potential objectives include effectiveness of park planning, construction, and maintenance processes, and external partnership and vendor management.
Audit Follow-Up Reviews	<p>Provide information on what changes have been made in response to the following issued audits:</p> <ul style="list-style-type: none"> • Capital Projects 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); • Warehouse Inventory Management (Aug. 2022); • Body-Worn Camera Usage (Jan. 2023); • Recreation Facility Operations (Apr. 2023); and • Animal Services (Jan. 2025).

Compliance Program	Carry out compliance reviews for the City of Denton's internal service functions including but not limited to Finance, Procurement, and Human Resources.
Ad-Hoc Projects	Carry out fraud, waste, and abuse investigations and consultation from the City Council or City Management as needed.