

ORDINANCE NO. 25-1650

AN ORDINANCE OF THE CITY OF DENTON APPROVING THE FISCAL YEAR 2025-26 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 September 9, 2025, City Council received a report from and provided direction to the City Auditor regarding the Fiscal Year 2025-26 Annual Internal Audit Plan; and

WHEREAS, the purpose of the Fiscal Year 2025-26 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, 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 incorporated into the body of this Ordinance.

SECTION 2. The City Council hereby approves the City Auditor's Fiscal Year 2025-26 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 _____ and seconded by _____, the Ordinance was passed and approved by the following vote [____ - ____]:

	Aye	Nay	Abstain	Absent
Mayor Gerard Hudspeth:	_____	_____	_____	_____
Vicki Byrd, District 1:	_____	_____	_____	_____
Brian Beck, District 2:	_____	_____	_____	_____
Suzi Rumohr, District 3:	_____	_____	_____	_____
Joe Holland, District 4:	_____	_____	_____	_____
Brandon Chase McGee, At Large Place 5:	_____	_____	_____	_____
Jill Jester, At Large Place 6:	_____	_____	_____	_____

PASSED AND APPROVED this the _____ day of _____, 2025.

GERARD HUDSPETH, MAYOR

ATTEST:
INGRID REX, INTERIM CITY SECRETARY

BY: _____

APPROVED AS TO LEGAL FORM:
MACK REINWAND, CITY ATTORNEY

BY:  _____
Scott Bray
Deputy City Attorney

Exhibit “A”
City of Denton
City Auditor’s Office
Fiscal Year 2025-26 Annual Internal Audit Plan

Project	Hours	Purpose
Audit of Financial Planning	600	Evaluate the effectiveness, efficiency, economy, and compliance of the City’s financial planning activities including budgeting, investment management, and debt management.
Audit of Vehicle Management	600	Evaluate the effectiveness, efficiency, and economy of the City’s vehicle management activities, including the procurement life cycle, usage practices, and maintenance.
Audit of Weather-Related Preparedness	300	Evaluate the effectiveness and efficiency of weather-related preparedness activities.
Overflow: Audit of Employee Performance Management	300	Evaluate the effectiveness, equity, and regulatory compliance of the City’s non-civil service employee performance management processes including performance evaluations and corrective action.
Overflow: Audit of City-wide Overtime	100	Evaluate the effectiveness and economy of City-wide overtime budgeting, monitoring, and management, including understanding overtime drivers and shift management practices.
Audit Follow-Up Reviews	975	<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); • Network Management (Jul. and Aug. 2022); • Solid Waste Operations (Dec. 2022); • Body-Worn Camera Usage (Jan. 2023); • Pedestrian & Cyclist Safety (Sep. 2023); • Fire Prevention (Sep. 2023); • Public Safety Communications (Dec. 2023); • Staff Recruiting & Hiring (Mar. 2024); and • Franchise Fee Collections (Apr. 2024).

Ad-Hoc Projects	200	Carry out fraud, waste, and abuse investigations and consultation projects based on City Council or City Management request as needed.
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