

ORDINANCE NO. _____

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 adopted the Fiscal Year 2024-25 Annual Internal Audit Plan; and

WHEREAS, on February 18, 2025, the City Council 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 based on direction given at the January 7, 2025 meeting; and

WHEREAS, on May 1, 2025, City Management requested the City Auditor's Office expand the scope of the scheduled Fire Overtime Audit to include a review of City-wide overtime, which would require an amendment to the Fiscal Year 2024-25 Annual Internal Audit Plan; and

WHEREAS, the City Council finds that expanding the scope of the Fire Overtime Audit to include a review of City-wide overtime and amending the Fiscal Year 2024-25 Annual Internal Audit Plan accordingly 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 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 _____ 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:	_____	_____	_____	_____
Paul Meltzer, 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:
LAUREN THODEN, CITY SECRETARY

BY: _____

APPROVED AS TO LEGAL FORM:
MACK REINWAND, CITY ATTORNEY

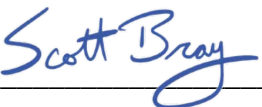
BY:  _____
Scott Bray
Deputy City Attorney

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

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 City-wide Overtime	Potential objectives include ensuring City-wide overtime is forecasted, budgeted, and calculated accurately, is effectively recorded, approved, and monitored, and is managed economically, including understanding overtime drivers and shift management practices to determine overtime drivers.
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	Provide information on what changes have been made in response to the following issued audits: <ul style="list-style-type: none"> • Warehouse Inventory Management (Aug. 2022); • Recreation Facility Operations (Apr. 2023); and • Animal Services (Jan. 2025).
Ad-Hoc Projects	Carry out fraud, waste, and abuse investigations and consultation from the City Council or City Management as needed.