



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: May 20, 2025

SUBJECT

Receive a report, hold a discussion, and give staff direction regarding Audit Project 031 – Recreation Facility Operations: 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 Recreation Facility Operations originally issued in April 2023. This audit was intended to evaluate the controls implemented to ensure recreation programs were properly managed and conducted in accordance with rules and best practices, and that cash and other assets were properly managed and safeguarded.

RECOMMENDATION

Staff recommends Audit Project 031 – Recreation Facility Operations 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 Pla Amended

EXHIBITS

1. Agenda Information Sheet
2. Follow-Up Review of the Audit of Recreation Facility Operations
3. Presentation

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