



Fiscal Year 2024-25 Internal Audit Plan

Madison Rorschach

July 23, 2024

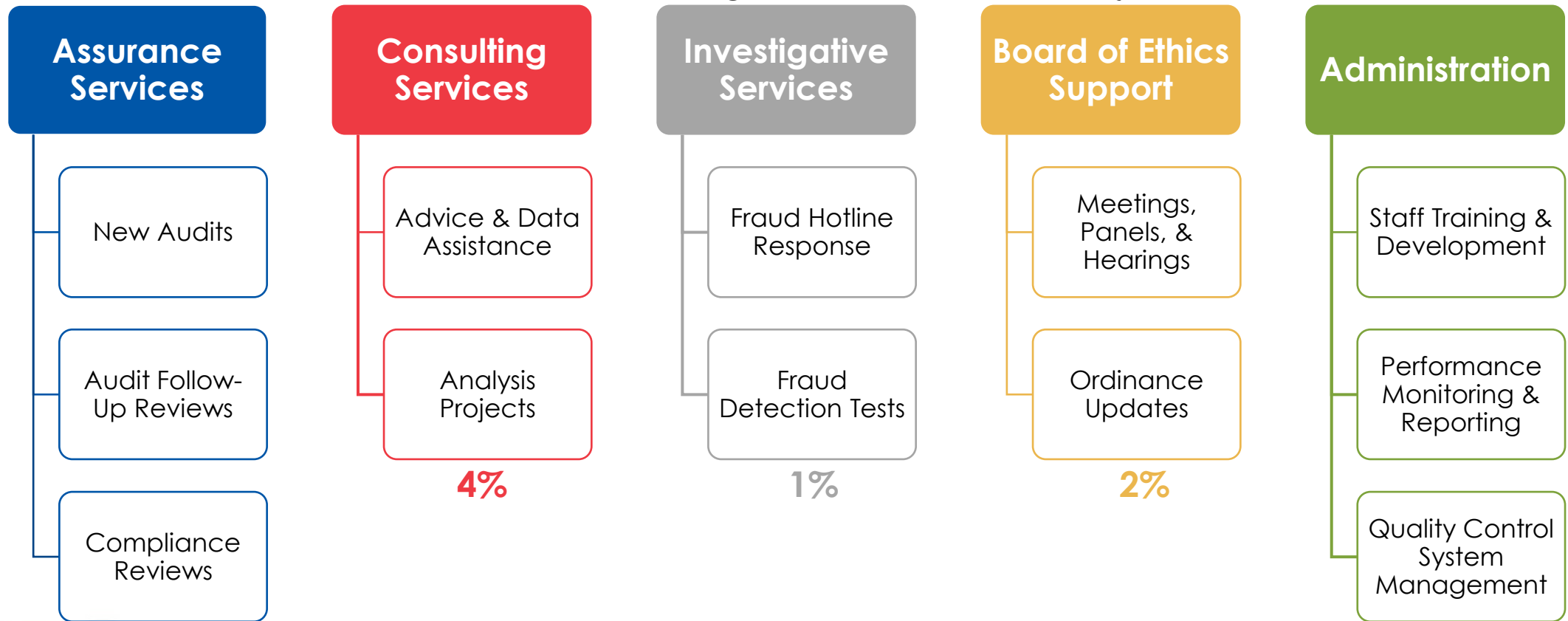
City Auditor



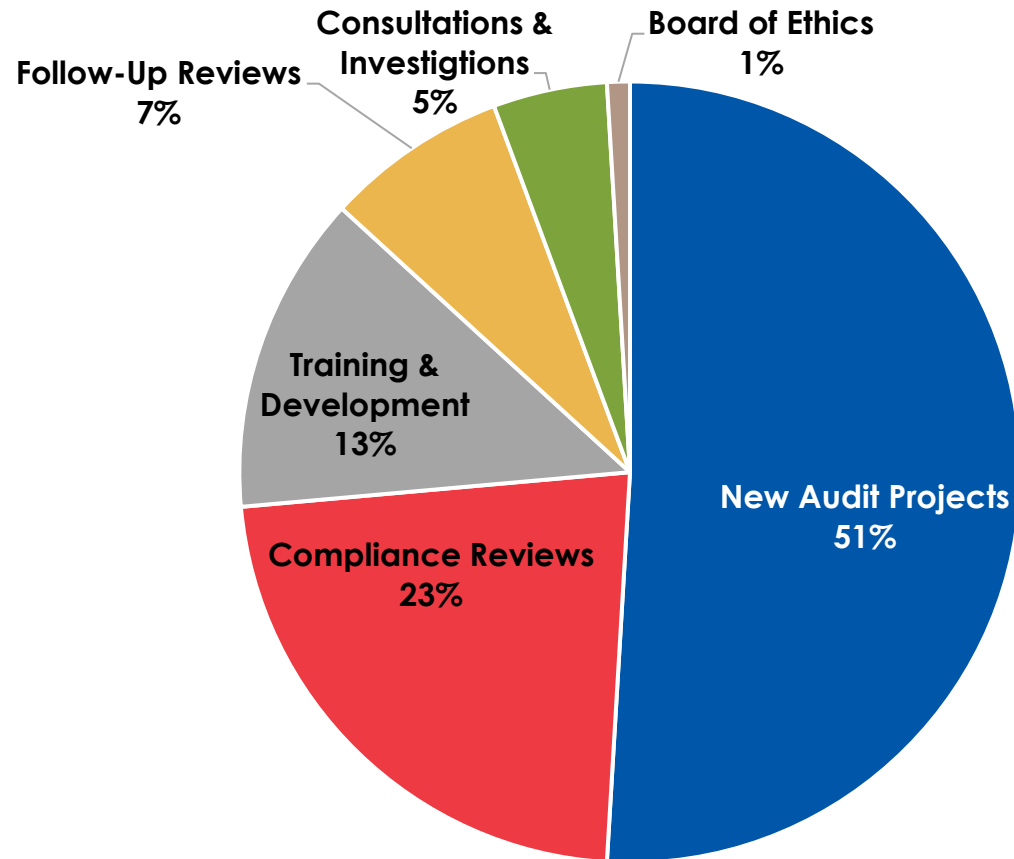
City Auditor's Lines of Service (FY23-24)

Vision: Strengthen public trust and promote continuous improvement throughout City operations.

Mission: Serve Denton residents by providing independent and objective reviews of City functions.



FY24-25 City Auditor's Office Proposed Time Budget



FY24-25 New Audit Project Options by Resident Priority

Critical

- **Homelessness Response:** Enforcement activities, asst. programs, regional resource availability; 600 hours.

High

- **Employee Performance Management:** Performance evaluations & corrective action; 600 hours.
- **Public Works Maintenance:** Streets & drainage condition monitoring & maintenance planning; 600 hours.
- **Animal Services Operations:** Animal shelter care, animal control compliance, & fees; 500 hours.

Medium

- **Fire Dept. Overtime:** Calculation accuracy & process consistency; 300 hours.
- **Volunteer Management:** Recruitment, retention, and risk management; 400 hours.
- **Simply Sustainable Programs:** Incentive programs and goal progress; 400 hours.

Low

- **Airport Operations:** Revenue collection and contract compliance; 500 hours.
- **Language Accessibility:** Accessibility of key community programs and services; 300 hours.

Minimal

- **Tourism Initiatives:** Hotel occupancy tax usage and marketing activities; 500 hours.



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*Based on the proposed time budget, there are about 2,700 hours available for new audit project fieldwork.

FY24-25 Follow-Up Review Recommendation

Second Review	FY24-25	FY25-26	FY26-27
Grants Mgmt.	WW Sys. Ops: Phases 1 & 2	Solid Waste Ops: Phases 1 & 2	Electric System Operations
CIP Phase 1 & 3	Energy Portfolio Management	Pedestrian & Cyclist Safety	
Water Sys. Ops: Phases 2 & 3	Body-Worn Camera Usage	Fire Prevention	
Meter Reading & Billing	Network Management: Phases 1 & 2	Public Safety Communications	
	Warehouse Inventory Mgmt.	Staff Recruiting & Hiring	
	Recreation Facility Operations	Franchise Fee Collections	

*Formal follow-up reviews for 12 audit reports are proposed to be performed. No informal follow-up review is needed.

Questions?

City Auditor's Office

Madison Rorschach, City Auditor



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