



City of Denton

City Hall
215 E. McKinney Street
Denton, Texas
www.cityofdenton.com

AGENDA INFORMATION SHEET

DEPARTMENT: Internal Audit

CITY AUDITOR: Madison Rorschach

DATE: August 16, 2022

SUBJECT

Consider adoption of an ordinance of the City of Denton approving the Fiscal Year 2022-23 Annual Internal Audit Plan; and providing an effective date.

BACKGROUND

The Internal Audit Department is responsible for conducting audits to assess a variety of risks including internal control weaknesses, inefficiencies in City operations, ineffectiveness of City programs, and noncompliance with laws, regulations, and policies. Each year, an annual internal audit plan is approved by the City Council to establish the workload of the Internal Audit Department.

The Fiscal Year 2022-21 Annual Internal Audit Plan was developed based on the 2022 risk assessment based on quantitative and qualitative information, emerging trends in the industry, and discussions with department directors, the City Manager's Office, the City Attorney, and discussions at the City Council retreat in June 2022.

RECOMMENDATION

Staff recommends approval and adoption of the ordinance for the Fiscal Year 2022-23 Annual Internal Audit Plan.

PRIOR ACTION/REVIEW (Council, Boards, Commissions)

On July 25, 2022 the City Auditor presented proposals to the Internal Audit Advisory Committee for new audit projects and audit follow-up reviews to be performed during Fiscal Year 2022-23. On July 26, 2022, a Work Session item was presented to the City Council detailing the City Auditor's Fiscal Year 2022-23 Annual Internal Audit Plan Memorandum and recommendations from the Internal Audit Advisory Committee. During this Work Session, the City Council directed Internal Audit to perform the audit projects listed in Exhibit A of the attached ordinance.

EXHIBITS

1. Agenda Information Sheet
2. Ordinance

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