



Legislation Details (With Text)

File #: ID 17-393 **Version:** 1 **Name:**

Type: Work Session Report

File created: 3/15/2017 **In control:** City Council

On agenda: 3/28/2017 **Final action:**

Title: Review, discuss, and provide direction regarding the duties and plans of the City Auditor.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Exhibit 1 Duties and Plans of the City Auditor, 2. Exhibit 2 Audit Example, 3. Exhibit 3 Review Report Example, 4. Exhibit 4 Prospective Analysis Example, 5. Exhibit 5 Agreed-Upon Procedures Example, 6. Exhibit 6 FY17 Audit Plan

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Agenda Information Sheet

DEPARTMENT: Internal Audit

CM/ ACM: City Council

Date: March 28, 2017

SUBJECT

Review, discuss, and provide direction regarding the duties and plans of the City Auditor.

BACKGROUND

The City is establishing a new Internal Audit Department and current auditor believes it necessary to discuss and review:

- The authoritative pronouncement that governs his job
- An anonymous reporting mechanism to report Fraud, Waste and Abuse
- The different types of reports that can be issued by the Internal Audit Department
- The FY17 Audit Plan

OPTIONS

N/A

RECOMMENDATION

City Auditor recommends:

- Clarifying and Enhancing language be added to City Charter
- Consideration be given to an in-house anonymous reporting mechanism
- Utilizing the different reports based on user objectives/needs
- Approving the FY17 Audit Plan

ESTIMATED SCHEDULE OF PROJECT

FYE17

PRIOR ACTION/REVIEW (Council, Boards, Commissions)

Audit and Finance Committee indicated to bring duties and work plan to Council

FISCAL INFORMATION

FY17

BID INFORMATION

N/A

STRATEGIC PLAN RELATIONSHIP

The City of Denton's Strategic Plan is an action-oriented road map that will help the City achieve its vision. The foundation for the plan is the five long-term Key Focus Areas (KFA): Organizational Excellence; Public Infrastructure; Economic Development; Safe, Livable, and Family-Friendly Community; and Sustainability and Environmental Stewardship. While individual items may support multiple KFAs, this specific City Council agenda item contributes most directly to the following KFA and goal:

Related Key Focus Area: Organizational Excellence
Related Goal: 1.1 Manage financial resources in a responsible manner

EXHIBITS

Exhibit 1 - Duties and Plans of the City Auditor
Exhibit 2 - Audit Example
Exhibit 3 - Review Report Example
Exhibit 4 - Prospective Analysis Example
Exhibit 5 - Agreed-Upon Procedures Example
Exhibit 6 - FY17 Audit Plan

Respectfully submitted:
Craig Hametner
City Auditor

Prepared by:
Craig Hametner
City Auditor