



Legislation Details (With Text)

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**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
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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:  
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