

ORDINANCE NO. 20-958

AN ORDINANCE OF THE CITY OF DENTON AMENDING THE FY 2019-20 ANNUAL INTERNAL AUDIT PLAN; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, one of the City Auditor's responsibilities is to create an Annual Audit Plan; and

WHEREAS, on December 17, 2019, the City Council considered the FY 2019-20 Annual Audit Plan (the "Plan") and approved the Plan on January 7, 2020 through Ordinance No. 20-027; and

WHEREAS, on May 5, 2020, the City Council considered amendments to the Plan to provide flexibility over the fiscal year because of the COVID-19 declared state of local emergency, as presented by the City Staff Auditor, and gave direction regarding the amendments; and

WHEREAS, the City Council finds that the Plan as amended is in the public interest; NOW, THEREFORE,

THE COUNCIL OF THE CITY OF DENTON HEREBY ORDAINS:

SECTION 1. The recitals and findings contained in the preamble of this Ordinance are incorporated into the body of this Ordinance.

SECTION 2. The City Council hereby approves the City Auditor's Amended FY 2019-20 Annual Audit Plan as depicted in the memorandum attached hereto as Exhibit "A."

SECTION 3. This Ordinance shall become effective immediately upon its passage and approval.

The motion to approve this ordinance was made by Keely Briggs and seconded by John Ryan, the ordinance was passed and approved by the following vote [7 - 0]:

	Aye	Nay	Abstain	Absent
Chris Watts, Mayor:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gerard Hudspeth, District 1:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Keely G. Briggs, District 2:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jesse Davis, District 3:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Ryan, District 4:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deb Armintor, At Large Place 5:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Meltzer, At Large Place 6:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PASSED AND APPROVED this the 19th day of May, 2020.

Chris Watts
CHRIS WATTS, MAYOR

ATTEST:
ROSA RIOS, CITY SECRETARY

BY: Rosa Rios



APPROVED AS TO LEGAL FORM:
AARON LEAL, CITY ATTORNEY

BY: Aaron Leal

City Of Denton
Internal Audit Department
Annual Audit Plan for FY 2019-20

Title	Details
Payroll Administration	\$85 million payroll costs
Assessment of DME	Approx. \$200 million revenues
Meter Reading	\$41 million water revenue is collected
Health Insurance Fund	\$23 million claims
Facilities Services	Citywide dependence on these services
Grants Management	\$125 million revenue
HR Compliance with Laws	Citywide personnel policies and compliance with laws
COVID-19 Audit Series	Emerging city-wide risks
Audit Follow-up	Implementation of prior recommendations
Overflow – Capital Project Series	\$118 million authorized funding and about \$200 million upcoming bonds