



AGENDA MEMORANDUM

Action Item for the Audit Committee Meeting of June 12, 2026

DATE: June 8, 2026

TO: Roland Barrera, Audit Committee Chair

FROM: Office of the City Auditor
cityauditorsoffice@cctexas.com

<p style="text-align: center;">Motion to Notify the Audit Committee of Scope Limitations</p>

CAPTION:

Discussion regarding scope limitations affecting the Human Resources Recruiting and Pre-boarding Audit.

PURPOSE:

Inform the Audit Committee of access limitations encountered during the Human Resources Recruiting and Pre-boarding Audit and discuss the potential impact on audit objectives and conclusions.

BACKGROUND:

During the Human Resources Recruiting and Pre-boarding Audit, the Office of the City Auditor requested access to certain records, including background check documentation, candidate interview notes, and related recruitment records. Access to these records was not provided.

As a result, auditors were unable to independently evaluate certain controls and processes related to candidate screening, hiring decisions, and compliance with applicable policies and procedures. The lack of access limits the audit scope and may affect the Office's ability to fully assess the efficiency, "effectiveness, consistency, and compliance" of recruitment and pre-boarding activities.

The Office of the City Auditor is providing this information to ensure the Audit Committee is aware of the scope limitation and its potential impact on completion of the audit.

ALTERNATIVES:

Direct management and the Office of the City Auditor to work collaboratively to resolve the access issues and provide the requested records necessary to complete audit procedures.

FISCAL IMPACT:

N/A

FUNDING DETAIL:

N/A

RECOMMENDATION:

Staff recommend the Audit Committee receive and discuss the reported scope limitations affecting the Human Resources Recruiting and Pre-boarding Audit and provide direction regarding any actions necessary to facilitate access to records relevant to the audit objectives and completion of audit procedures.

LIST OF SUPPORTING DOCUMENTS:

Reference to Scope Limitations Redbook Standard and Protocol