



**AGENDA MEMORANDUM**

Action Item for the Audit Committee Meeting of April 9, 2024

**DATE:** April 9, 2024  
**TO:** Gil Hernandez, Audit Committee Chair  
**FROM:** George Holland, City Auditor  
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**AU24-001 Legal Department - Open Records Requests  
Audit Report**

**CAPTION:**

Motion to accept AU24-001 Legal Department - Open Records Requests Audit Report.

**PURPOSE:**

Discuss audit results and recommendations for AU24-001 Legal Department - Open Records Requests Audit Report.

**BACKGROUND:**

Per the 2024 Annual Audit Plan, we conducted an audit of the Legal Department's Open Records. The objective of the AU24-001 Legal Department Open Records Requests Audit Report was to evaluate the City Secretary's Office Open Records Department's timeliness of requests, and correct assessment of the fees for these requests that originate in the City Secretary's Office.

The City Secretary is the Public Information Office and is the recipient of records. The City Secretary's Office coordinates Open Record requests for all City departments except for the Corpus Christi Police Department (CCPD). The Legal Department assists the City Secretary's Office in processing the requests.

To meet this objective, we developed an understanding of the processes and controls for receiving, tracking, and responding to requests. The audit procedures included interviews, testing of Open Records cash receipts, an observation of the process of completing an Open Records request, and a random test of Cost Estimates.

Audit objectives were accomplished by random test samples as well as judgmentally selected samples of the data. The data was obtained from the Legal Department Open Records and the Finance Department.

This performance audit was conducted in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

**ALTERNATIVES:**

The Audit Committee may reject all or part of this audit report as presented.

**FINANCIAL IMPACT:**

N/A

**FUNDING DETAIL:**

N/A

**RECOMMENDATION:**

Staff recommends the Audit Committee accept the AU24-001 Legal Department - Open Records Requests Audit Report.

**LIST OF SUPPORTING DOCUMENTS:**

- AU24-001 Legal Department - Open Records Requests Audit Report.