

AUDITOR'S REPORT

HARRIS COUNTY RESOURCES FOR CHILDREN AND ADULTS GUARDIANSHIP PROGRAM



March 5, 2021

**Michael Post, C.P.A., M.B.A.
Harris County Auditor**

Leslie Wilks Garcia, C.P.A., M.Jur.
First Assistant County Auditor



1001 Preston, Suite 800
Houston, Texas 77002-1817
(832) 927-4600

Errika Perkins, C.P.A., C.I.A.
Chief Assistant County Auditor
Audit Division

Fax (713) 755-8932
Help Line (832) 927-4558

MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

March 5, 2021

Joel Levine, Executive Director
Harris County Resources for Children and Adults
2525 Murworth Dr.
Houston, Texas 77054

RE: Resources for Children and Adults

Dear Mr. Levine:

At your request, we performed an audit of the Harris County Resources for Children and Adults Guardianship Program (Program). The objective of this engagement was to selectively test and evaluate key financial controls for the Program. The audit reviewed internal controls for the six-month period ended October 31, 2020.

The work performed required our staff to exercise professional judgment in completing the engagement's objective. As the engagement's scope did not include a detailed inspection of all revenues and expenses, there is a risk that fraud, errors, or omissions were not detected during this engagement. The official therefore, retains the responsibility for the accuracy and completeness of their financial records and assets, and for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

Results

In connection with the procedures performed, no reportable issues were noted.

We appreciate the time and attention provided by you and your staff during this engagement. Please expect an email request to complete the Audit Division's Post Engagement Survey. We look forward to your feedback. If you have any questions, please contact me or Errika Perkins, Chief Assistant County Auditor, 713-274-5673.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
R. Jack Cagle
Rodney Ellis
Adrian Garcia
Tom Ramsey
Christian Menefee