

AUDITOR'S REPORT

HARRIS COUNTY SHERIFF'S OFFICE TRAVEL AND TRAINING EXPENSES THREE MONTHS ENDED MAY 31, 2019



June 21, 2019

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

June 21, 2019

Mr. William J. Jackson
Executive Director / County Budget Officer
Budget Management Department
1001 Preston St, 5th Floor
Houston, Texas 77002

RE: Review of Travel and Training Expenses as required by Texas Local Government Code §112.006 for the First Quarter of Fiscal Year 2020 (March 1, 2019 through May 31, 2019)

In accordance with Texas Local Government Code §112.006, the Compliance Audit Department performed procedures related to travel and training expenditures incurred by the Harris County Sheriff's Office (Office) for the three months ended May 31, 2019.

The objective of the audit was to determine the Office's compliance with the Blanket Travel and Training Requests section of Harris County Accounting Procedure T.1, *Travel, Training and Business Meetings* (Accounting Procedure T.1).

On March 12, 2019, Commissioners Court approved a total of \$1,440,000 be included in the Office's Fiscal Year 2020 Budget for travel and training expenses. This amount included \$770,000 for travel and training expenses within the state of Texas and \$670,000 for travel and training expenses outside the state of Texas.

We performed procedures to determine whether:

- Sufficient funds were available in the Office's budget prior to making expenditures.
- Travel, training and education expenses were made in accordance with the provisions of Accounting Procedure T.1.
- Travel expense reimbursements were recorded on County Auditor's Form 1263, Travel and Training Expense Claim, and submitted to the Auditor's Office – Accounts Payable Department within 60 days of the end of travel.
- The Office maintains a travel report/log that reflects pertinent data and expenses.

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For the three months ended May 31, 2019, the Office had one travel expense for \$368 within the state of Texas. This amount was expensed from the \$770,000 approved by Commissioners Court for investigations within the state of Texas.

The work performed required our staff to exercise professional judgement in completing the scope procedures. As the procedures were not a detailed examination of all transactions, 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 for ensuring sufficient controls are in place to detect and prevent fraud, errors, or omissions.

In connection with our procedures, no reportable issues were noted.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack
Kim Ogg
Vince Ryan