

# **AUDITOR'S REPORT**

## **PEOPLESOFT CHANGE CONTROL AUDIT**



**December 3, 2021**

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

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

December 3, 2021

Dear MG Richard J. Noriega, Executive Director and Chief Information Officer:

The Harris County Auditor's Office Audit Division performed procedures relative to the PeopleSoft Change Control Audit, for the period of March 2021 to September 2021. The objectives of the engagement were to evaluate the design and effectiveness of controls supporting the following objectives:

- Requests for changes to PeopleSoft are standardized and are subject to formal change management procedures.
- PeopleSoft changes are categorized and prioritized, and specific procedures are in place to handle routine and urgent requests.
- PeopleSoft change requestors are kept informed about the status of their request through implementation.

**Results**

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

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**Accountability**

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards). The Standards require that we comply with the Code of Ethics and obtain reasonable assurance that significant risks to the activity are minimized to an acceptable level.

The work performed required our staff to exercise professional judgment in completing the engagement's scope. As the engagement's scope did not include 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.

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We appreciate the time and attention provided by you and your staff during this engagement. You will receive an email to complete the Harris County 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