

AUDITOR'S REPORT

HARRIS COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

THREE MONTHS ENDED SEPTEMBER 30, 2025



January 30, 2026

**Michael Post, CPA, CIA
Harris County Auditor**

Leslie Wilks, M.Jur., CPA, CFE
First Assistant County Auditor



Glenn Holloway, CPA, CIA, CFE
Chief Assistant County Auditor – Audit Division

Sharon Brantley Smith, MBA, CIA, CFE
Chief Assistant County Auditor – Harris Health

MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

January 30, 2026

Dear Dr. Teresa May, Executive Director, Harris County Community Supervision and Corrections Department:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Community Supervision and Corrections Department collection reports for the three months ended, September 30, 2025. As required by Local Government Code §115.035, Compliance Audit selectively examined the financial activity relative to the monthly collection reports and related records.

The objectives of the engagement were to determine whether:

- The amounts reported on the Justice Information Management System 983 Reports were properly recorded in the County's depository.
- Collections were properly recorded in the County's Financial System.

Results

Based on the procedures performed, no reportable observations were noted.

We appreciate the time and attention provided by you and your staff during this engagement. If you have any questions, please contact me or Glenn Holloway, Chief Assistant County Auditor, 713-274-5673.

Sincerely,

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

Michael Post
County Auditor

Accountability

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing.

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.

cc:
District Judges