

AUDITOR'S REPORT

CONSTABLE PRECINCT 4 FEDERAL SEIZED AND FORFEITED ASSETS



February 13, 2025

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

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Chief Assistant County Auditor – Harris Health

**MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR**

February 13, 2025

Dear Constable Mark Herman,

The Harris County Auditor's Office Internal Audit Division performed an audit to examine the Constable Precinct 4's Federal Seized and Forfeited Assets for the 12 months ending September 30, 2024. Assurance and Advisory Services examined bank accounts for federal seized and forfeited assets, and related revenues and disbursements for the period. The audit was performed in accordance with Texas Local Government Code (LGC) §115.0035 and the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies revised in March 2024 by the U.S. Department of Justice (DOJ) and the U.S. Department of the Treasury (Treasury).

The objectives of the audit were to selectively test whether:

- Forfeited assets bank account statements reconcile to their respective balances recorded in the County's Financial Records.
- All forfeited assets provided by the DOJ and Treasury are accurately and timely recorded in County's Financial Records.
- A sample of disbursements and asset disposals from forfeited funds are properly authorized, appropriately supported, and accurately recorded in the County's Financial Records.
- A sample of disbursements from forfeited bank accounts comply with the permissible use requirements of Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies and OMB Uniform Administrative Requirements, Costs, Principles, and Audit Requirements.
- Equitable Sharing Agreement and Certification (ESAC) is submitted no later than 60 days after fiscal year end.

Results

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

We appreciate the time and attention provided by you and your staff during this engagement. Please anticipate 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 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 (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.

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
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee