

# **AUDITOR'S REPORT**

## **PURCHASING AGENT'S ROLE IN M/WBE PROCUREMENT PROCESSES**



**March 24, 2025**

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

Leslie Wilks Garcia, 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**

March 24, 2025

Dear Paige McInnis, Harris County Purchasing Agent:

The Harris County Auditor's Office Audit Division performed an audit to examine the Harris County Purchasing Agent's role in Minority and Women-Owned Business Enterprises (M/WBE) procurement processes for the period from October 1, 2023, through November 30, 2024. The objective of the audit was to evaluate the design and operating effectiveness of the Purchasing Agent's processes and controls related to incorporating potential M/WBE vendor goals during the pre-award phase of applicable procurement opportunities under their administration.

**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. 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

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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.

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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cc:

District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee