

AUDITOR'S REPORT

CITY OF HOUSTON INWOOD FOREST STORMWATER DETENTION BASIN PHASE II GRANT



April 9, 2025

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

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First Assistant County Auditor



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Chief Assistant County Auditor – Harris Health

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

April 9, 2025

Dear Dr. Peterson, Executive Director, Harris County Flood Control District:

The Harris County Auditor's Office Audit Division performed an audit of the City of Houston Inwood Forest Stormwater Detention Basin Phase II Grant for the period from October 1, 2023, through September 30, 2024. The objective of the audit was to evaluate the design and effectiveness of the Harris County Flood Control District's controls, which help to ensure that allowable costs comply with federal grant requirements.

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

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