

AUDITOR'S REPORT

HARRIS COUNTY DISTRICT COURTS ADMINISTRATIVE OFFICE RICHARD WOODS CLOSEOUT ENGAGEMENT



June 12, 2026

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



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

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Dear Mr. Eric Harris, Interim Court Administrator:

The Harris County Auditor’s Office Audit Division performed procedures relative to the District Courts Administrative Office Richard Woods Closeout for the six months ended, December 31, 2025. Pursuant to the Harris County Road Law, Section 10, the objectives of the engagement were to determine whether:

- A sample of the department’s capital assets existed;
- A sample of the department’s purchase card expenditures complied with County policy;
- A sample of the department’s bank account reconciliations were completed timely and accurately;
- Bank account signatory rights for the former leader were appropriately removed;
- Physical and systems access for the former leader were appropriately disabled, and assigned non-capital assets were properly returned; and
- Petty cash and change funds reconciled to the imprest balances authorized by Commissioners Court, and the balances were accurately recorded in the County’s financial system.

Results

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

District Courts Administrative Office Metrics

Adjusted Budget (as of 5/1/26)	Fiscal Year 2026 (Department 700)					
	General Fund	\$40,471,411				
	All Other Funds	\$12,050,761				
Staffing (as of 4/3/26)	Total Positions	324	Positions Not Filled 63	Grant Funded Positions 36		
	Purchase Cards (07/01/25 - 12/31/25)	Quantity	6	Transactions	80	Expenses
Cash Accounts	Description	Quantity	Limit			
	Bank Accounts	0	N/A			
	Petty Cash	0	N/A			
	Change Fund	0	N/A			
Open Purchase Orders (as of 5/1/26)	Fund	Quantity	Remaining Balance			
	General Fund	47	\$1,176,701			
	All Other Funds	8	\$739,234			
Paid Invoices (7/1/25 - 12/31/25)	Fund	Quantity	Total			
	General Fund	1,386	\$3,337,774			
	All Other Funds	100	\$2,783,441			
Capital Assets	Number of Assets	116	Total Costs			
			\$1,587,221			

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,



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
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Jonathan Fombonne