

AUDITOR'S REPORT

HARRIS COUNTY OFFICE OF COUNTY ADMINISTRATION JESSE DICKERMAN CLOSEOUT ENGAGEMENT



June 12, 2026

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



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 HARRIS COUNTY AUDITOR**

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Dear Ms. Erica Lee Carter, Harris County Administrator:

The Harris County Auditor’s Office Audit Division performed procedures relative to the Office of County Administration Jesse Dickerman Closeout for the six months ended, March 6, 2026. 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.

Office of County Administration Metrics

Adjusted Budget (as of 4/23/26)	Fiscal Year 2026 (Department 200)					
	General Fund	\$14,732,107				
	All Other Funds	\$282,765,592				
Staffing (as of 4/23/26)	Total Positions	89	Positions Not Filled	8	Grant Funded Positions	16
Purchase Cards (9/1/25 – 3/6/26)	Quantity	5	Transactions	154	Expenses	\$51,573
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 4/23/26)	Fund	Quantity	Remaining Balance			
	General Fund	21	\$748,391			
	All Other Funds	41	\$33,086,695			
Paid Invoices (9/1/25 – 3/6/26)	Fund	Quantity	Total			
	General Fund	173	\$921,614			
	All Other Funds	313	\$6,788,342			
Capital Assets	Number of Assets	1	Total Costs			
			\$5,574			

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