

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TREASURER'S OFFICE SONYA ANDERSON CLOSEOUT ENGAGEMENT**



**June 12, 2026**

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



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

June 12, 2026

Dear Dr. Carla Wyatt, Harris County Treasurer:

The Harris County Auditor’s Office Audit Division performed procedures relative to the County Treasurer’s Office Sonya Anderson, Director of Treasury Operations, 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;
- 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; and
- Key processes and procedures were documented, and standard operating procedures were current and adequate.

**Results**

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

**Treasurer’s Office Metrics**

Adjusted Budget (as of 5/4/26)	Fiscal Year 2026 (Department 517)		
	General Fund	\$1,838,907	
	All Other Funds	\$0	
Staffing (as of 5/4/26)	Total Positions	Positions Not Filled	Grant Funded Positions
	13	2	0
Purchase Cards (7/1/25 – 12/31/25)	Quantity	Transactions	Expenses
	2	51	\$20,256
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	0	N/A
	Petty Cash	0	N/A
	Change Fund	1	\$2,000
Open Purchase Orders (as of 5/4/26)	Fund	Quantity	Remaining Balance
	General Fund	3	\$17,333
	All Other Funds	0	N/A
Paid Invoices (7/1/25 – 12/31/25)	Fund	Quantity	Total
	General Fund	143	\$191,386
	All Other Funds	0	N/A
Capital Assets	Number of Assets	Total Costs	
	0	\$0	

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

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**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.

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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 Jonathan Fombonne