

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR PROPERTY TAX COLLECTIONS

SIX MONTHS ENDED MARCH 31, 2026



September 11, 2026

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

Leslie Wilks, 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**

September 11, 2026

Dear Annette Ramirez, Harris County Tax Assessor-Collector & Voter Registrar:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Tax Assessor-Collector & Voter Registrar's property tax monthly collection reports for the six months ended, March 31, 2026. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity associated with the property tax monthly collection reports and related records.

The objectives of the engagement were to determine whether:

- Penalties, interest, and attorney fees were properly assessed and collected for selected tax accounts;
- Tax collections were remitted timely to the Harris County Treasurer's Office and properly recorded in the County's financial records; and
- Transactions were properly recorded in the Appraisal and Collection Technologies System.

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. 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 this engagement in conformance with the Global Internal Audit Standards issued by The Institute of Internal Auditors.

The engagement was not designed to detect every instance of fraud, error, or omission. Management remains responsible for managing risks and establishing, implementing, and maintaining effective controls to support the achievement of organizational objectives.

cc:

District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Abbie Kamin