AUDITOR'S REPORT

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

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

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Chief Assistant County Auditor – Audit Division

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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 refunds 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 refund reports and related records.

The objectives of the engagement were to determine whether:

- Refunds of overpayments were in compliance with the provisions of Texas Tax Code §31.11, *Refunds of Overpayments or Erroneous Payments*;
- Refunds related to changes in the tax roll were in compliance with the provisions of Texas Tax Code §26.15, *Correction of Tax Roll*;
- Refunds were properly authorized, accurately calculated, and applied to the proper tax year;
- Refunds were adequately supported and paid timely to the proper recipients; and
- Refunds in excess of $5,000 were properly authorized by Commissioners Court, when applicable.

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,

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

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