

# **AUDITOR'S REPORT**

## **HARRIS COUNTY TREASURER'S OFFICE**

**SIX MONTHS ENDED MARCH 31, 2025**



**September 12, 2025**

**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 12, 2025

Dear Dr. Carla Wyatt, Harris County Treasurer:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Treasurer's Office monthly collection reports for the six months ended, March 31, 2025. As required by Local Government Code §115.002 (a) and (b) and §115.003, Compliance Audit selectively examined the financial activity of the Treasurer's Office.

The objectives of the engagement were to determine whether:

- Cash collections were properly recorded in the County's Financial System;
- Change Funds reconciled to the balances authorized by Commissioners Court;
- Monthly collection reports were submitted timely to Commissioners Court and subsequently approved; and
- Electronic Funds Transfers were in compliance with applicable County procedures.

**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

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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 Christian Menefee