

# **AUDITOR'S REPORT**

## **UNRECORDED CAPITAL ASSETS**



**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 Ms. Kimberly Williams, Purchasing Agent, and Ms. Leslie Wilks, First Assistant County Auditor:

The Harris County Auditor's Office Audit Division performed procedures relative to the Unrecorded Capital Assets Audit for the 12-month period of July 1, 2024, through June 30, 2025. Pursuant to Local Government Code §262.011, the objectives of this engagement were to:

- Evaluate completeness of the inventory listing submitted to the County Auditor.
- Determine whether capital assets were properly disposed, added, and transferred.

**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. 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 Cassie Davis, Director of Compliance Audit, 713-274-1886.

Sincerely,

A handwritten signature in blue ink, appearing to read "Glenn Holloway", is written over a light blue horizontal line.

Glenn Holloway  
Chief Assistant County Auditor  
Audit Division

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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  
Jesse Dickerman  
Mike Post