

AUDITOR'S REPORT

HARRIS COUNTY ENGINEERING DEPARTMENT ON-PREMISE SIGN PROGRAM

FISCAL YEARS 2021 THROUGH 2023



September 20, 2024

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

Leslie Wilks Garcia, 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 20, 2024

Dear Dr. Milton Rahman, County Engineer, Harris County Engineering Department:

The Harris County Auditor's Office Audit Division performed procedures relative to the On-Premise Sign Permit Program (Program) for the period of March 1, 2020, to September 30, 2023. The objective of the engagement was to determine whether the costs associated with the Program exceeded the revenue collected, as required by Texas Transportation Code §394.063(f).

Results

In connection with the procedures performed, no reportable issues were noted.

Accountability

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards). The Standards require that we comply with the Code of Ethics and obtain reasonable assurance that significant risks to the activity are minimized to an acceptable level.

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.

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,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
County Auditor

cc:
District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee
County Administrator Diana Ramirez