

AUDITOR'S REPORT

HARRIS COUNTY COUNTY ATTORNEY'S OFFICE JONATHAN FOMBONNE CLOSEOUT ENGAGEMENT



October 16, 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

October 16, 2026

Dear Abbie Kamin, Harris County Attorney:

The Harris County Auditor's Office Audit Division performed procedures relative to the Harris County Attorney's Office Jonathan Fombonne Closeout for the period of January 1, 2026, to June 14, 2026. Pursuant to the Harris County Road Law, Section 10, the objectives of the engagement were to determine whether:

- A sample of the department's capital assets existed;
- A sample of the department's purchase card expenditures complied with County policy;
- A sample of the department's bank account reconciliations were completed timely and accurately;
- Bank account signatory authority for the former leader was appropriately removed;
- Physical and systems access for the former leader were appropriately disabled and assigned non-capital assets were properly returned; and
- Petty cash and change funds reconciled to the imprest balances authorized by Commissioners Court, and the balances were accurately recorded in the County's financial system.

Results

Based on the procedures performed, no reportable observations were noted.

County Attorney's Office Department Metrics

Adjusted Budget (as of 09/23/26)	Fiscal Year 2026 (Department 510)		
	General Fund	\$42,314,279	
	All Other Funds	\$115,598,026	
Staffing (as of 09/18/26)	Total Positions	415	Positions Not Filled
	32	Grant Funded Positions	0
Purchase Cards (01/01/26 – 06/14/26)	Quantity	11	Transactions
	634	Expenses	\$105,724
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	6	N/A
	Petty Cash	1	\$500
	Change Fund	1	\$800
Open Purchase Orders (as of 09/23/26)	Fund	Quantity	Remaining Balance
	General Fund	29	\$574,061
	All Other Funds	203	\$1,967,661
Paid Invoices (01/01/26 – 06/14/26)	Fund	Quantity	Total
	General Fund	131	\$241,361
	All Other Funds	1,212	\$5,276,720
Capital Assets	Number of Assets	17	Total Costs
			\$5,077,288

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,



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 Administrator Erica Lee Carter