

AUDITOR'S REPORT

UNRECORDED CAPITAL ASSETS



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

The Harris County Auditor's Office Audit Division performed an Unrecorded Capital Assets audit for the 12-month period of July 1, 2025, to June 30, 2026. 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 on July 1, 2026.
- 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 Pavel Zavadskiy, Director of Compliance Audit, 713-274-5668.

Sincerely,

A handwritten signature in blue ink, appearing to read "Glenn Holloway".

Glenn Holloway
Chief Assistant County Auditor
Audit Division

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
County Administrator Erica Lee Carter
County Auditor Mike Post