

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR PROPERTY TAX REFUNDS

SIX MONTHS ENDED MARCH 31, 2024



October 18, 2024

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



**MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR**

October 18, 2024

Dear Ann Harris Bennett, Harris County Tax Assessor-Collector & Voter Registrar:

The Harris County Auditor's Office - Compliance Audit performed procedures relative to the Harris County Tax Assessor-Collector property tax refunds for the six months ended, March 31, 2024. As required by Local Government Code §115.002 (a) and (b), Compliance Audit selectively examined the financial activity relative to the property tax refund reports and related records.

The objectives of the engagement were to determine whether:

- Refunds of overpayments were in compliance with the provisions of Texas Tax Code §31.11, *Refunds of Overpayments or Erroneous Payments*;
- Refunds related to changes in the tax roll were in compliance with the provisions of Texas Tax Code §26.15, *Correction of Tax Roll*;
- Refunds were properly authorized, accurately calculated, and applied to the proper tax year;
- Refunds were adequately supported and paid timely to the proper recipients; and
- Refunds in excess of \$5,000 were properly authorized by Commissioners Court.

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. 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