

AUDITOR'S REPORT

HARRIS COUNTY SHERIFF'S OFFICE STATE CRIMINAL ALIEN ASSISTANCE PROGRAM



December 12, 2025

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

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Chief Assistant County Auditor – Harris Health

MICHAEL POST, CPA, CIA
HARRIS COUNTY AUDITOR

December 12, 2025

Dear Sheriff Ed Gonzalez:

The Harris County Auditor's Office - Audit Division performed an audit of the State Criminal Alien Assistance Program (SCAAP) grant, for the period of July 1, 2022, to June 30, 2023. The audit focused on evaluating reimbursements submitted by Harris County to the U.S. Department of Justice to determine whether the following objectives were met:

- Expenditures were allowable and incurred within the authorized period of performance in compliance with the federal grant requirements.
- Inmates for whom reimbursements were requested met SCAAP eligibility criteria.
- Reimbursements were submitted timely and accurately with supporting documentation to substantiate reported costs and inmate eligibility.

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 Glenn Holloway, Chief Assistant County Auditor, 713-274-5673.

Sincerely,

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

Michael Post
County Auditor

Accountability

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards).

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.

cc:

District Judges

County Judge Lina Hidalgo

Commissioner Lesley Briones

Commissioner Rodney Ellis

Commissioner Adrian Garcia

Commissioner Tom Ramsey

County Attorney Christian Menefee