

# **AUDITOR'S REPORT**

## **HARRIS COUNTY PURCHASING DEPARTMENT PAIGE McINNIS CLOSEOUT ENGAGEMENT**



**December 12, 2025**

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

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First Assistant County Auditor



Glenn Holloway, CPA, CIA, CFE  
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Chief Assistant County Auditor – Harris Health

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

December 12, 2025

Dear Kimberly Williams, Harris County Purchasing Agent:

The Harris County Auditor's Office Audit Division performed procedures relative to the Purchasing Department Paige McInnis Closeout, for the 6-month period ended August 22, 2025. 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;
- Physical and systems access for the former executive leader were appropriately disabled, and assigned non-capital assets were properly returned;
- The change fund at the office reconciled to the imprest balance authorized by Commissioners Court, and the balance was accurately recorded in the County's Financial System.

**Results**

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

Purchasing Department Closeout Metrics			
Adjusted Budget (as of 11/17/25)	Fiscal Year 2026 (Department 615)		
	General Fund	\$16,401,710	
	All Other Funds	\$620,000	
Staffing (as of 11/17/25)	Total Positions	Positions Not Filled	Grant Funded Positions
	123	16	0
Purchase Cards (3/1/25 - 8/22/25)	Quantity	Transactions	Expenses
	5	19	\$6,324
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	0	\$0
	Petty Cash	0	\$0
	Change Fund	1	\$200
Open Purchase Orders (as of 11/17/25)	Fund	Quantity	Remaining Balance
	General Fund	20	\$108,007
	All Other Funds	1	\$244,714
Paid Invoices (3/1/25 - 8/22/25)	Fund	Quantity	Total
	General Fund	151	\$288,792
	All Other Funds	0	\$0
Capital Assets	Number of Assets	Total Costs	
	5	\$128,655	

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

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**Accountability**

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

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.

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cc:

District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee