

AUDITOR'S REPORT

HARRIS COUNTY PURCHASING DEPARTMENT DEWIGHT DOPSLAUF CLOSEOUT ENGAGEMENT



December 13, 2024

**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 13, 2024

Dear Paige McInnis, Interim Purchasing Agent, Harris County Purchasing Department:

The Harris County Auditor’s Office Audit Division performed procedures relative to the Purchasing Department DeWight Dopslauf Closeout, for the 6-month period ended September 22, 2024. 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;
- Physical and systems access for the former executive leader were appropriately disabled, and assigned non-capital assets were properly returned;
- The change fund reconciled to the imprest balance authorized by Commissioners Court, and the balance was accurately recorded in the County’s Financial System.

Results

In connection with the procedures performed, no reportable observations were noted.

Purchasing Department Metrics

Adjusted Budget (as of 12/04/2024)	Fiscal Year 2025 (Department 615)		
	General Fund	\$16,157,348	
	All Other Funds	\$640,778	
Staffing (as of 11/15/2024)	Total Positions	Positions Not Filled	Grant Funded Positions
	126	15	4
Purchase Cards (04/01/24 - 09/22/24)	Quantity	Transactions	Expenses
	5	11	\$5,483
Cash Accounts	Description	Quantity	Limit
	Bank Accounts	0	N/A
	Petty Cash	0	N/A
	Change Fund	1	\$200

Purchasing Department Metrics

Open Purchase Orders (as of 12/04/24)	Fund	Quantity	Remaining Balance
	General Fund	21	\$139,114
	All Other Funds	0	\$0

Paid Invoices (4/1/24 - 9/22/24)	Fund	Quantity	Total
	General Fund	125	\$144,462
	All Other Funds	0	\$0

Capital Assets	Number of Assets	Total Costs
	4	\$70,694

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,

Michael Post
County Auditor

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.

cc:
District Judges
County Judge Lina Hidalgo

Commissioner Lesley Briones
Commissioner Rodney Ellis
Commissioner Adrian Garcia

Commissioner Tom Ramsey
County Attorney Christian Menefee
County Administrator Diana Ramirez