

# **AUDITOR'S REPORT**

## **UNRECORDED CAPITAL ASSETS**



**November 20, 2020**

**Michael Post, C.P.A., M.B.A.  
Harris County Auditor**

**Leslie Wilks Garcia, C.P.A., C.F.E.**  
*First Assistant County Auditor*



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**Errika Perkins, C.P.A., C.I.A.**  
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**MICHAEL POST, C.P.A., M.B.A.**  
**HARRIS COUNTY AUDITOR**

November 20, 2020

DeWight Dopslauf, CPM, CPPO  
Purchasing Agent  
1001 Preston, Suite 670  
Houston, Texas 77002

Leslie Wilks Garcia, CPA, CFE  
First Assistant County Auditor  
1001 Preston, Suite 800  
Houston, Texas 77002

Dear Mr. Dopslauf and Mrs. Wilks Garcia:

The Harris County Auditor's Office - Audit Division performed procedures relative to the Unrecorded Capital Assets, for the 12 months ended July 1, 2020. The objectives of this engagement were to:

- Evaluate completeness of the inventory listing of capital assets submitted to the County Auditor on July 1, 2020.
- Determine whether capital assets were properly disposed and added.

The work performed required our staff to exercise professional judgment in completing the engagement's scope. 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.

**Results**

In connection with the procedures performed, no reportable issues were identified.

We appreciate the time and attention provided by you and your staff during this engagement. Please expect 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 Errika Perkins, Chief Assistant, 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  
Commissioners:  
R. Jack Cagle  
Rodney Ellis  
Adrian Garcia  
Steve Radack  
Vince Ryan