

AUDITOR'S REPORT

CYBERSECURITY TRAINING COMPLIANCE



September 23, 2022

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

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MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

September 23, 2022

Dear David Berry, County Administrator:

The Harris County Auditor's Office Audit Division performed procedures relative to the Cybersecurity Training Compliance Audit, for the 2022 annual training requirements. The objective of the engagement was to determine the County's compliance with Texas General Government Code (TGGC) 2054.5191, Cybersecurity Training Required.

Results

Harris County (County) accurately reported the cybersecurity training completion percentage ranges for the reporting groups identified by the Texas Department of Information Resources (DIR) in accordance with Texas Government Code 2054.5191 by the August 31, 2022, deadline.

The ranges for the reporting groups were as follows:

Reporting Groups	Range Reported
Harris County	90-99%
9-1-1 Emergency Network	100%
Flood Control District	100%
Office of Emergency Management	100%
Public Health and Environmental Services	100%
Public Library	100%
Toll Road Authority	100%
Court of Appeals – First District	100%
Court of Appeals – Fourteenth District	100%
Harris County Constable Precinct 5	100%
Harris County Constable Precinct 8	100%
Harris County District Clerk's Office	100%
Harris County Sheriff's Office	90-99%

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.

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.

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 Errika Perkins, Chief Assistant County Auditor, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Tom Ramsey
Christian Menefee