

# **AUDITOR'S REPORT**

## **CYBERSECURITY TRAINING COMPLIANCE (2023)**



**September 20, 2023**

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

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

September 20, 2023

Dear Diana Ramirez, Interim County Administrator

The Harris County Auditor's Office - Internal Audit Division (Internal Audit) performed procedures relative to the Cybersecurity Training Compliance Audit for the 2023 annual training requirements. The objective of the engagement was to determine Harris County's compliance with Texas Government Code (TGC) 2054.5191, and accuracy of the cybersecurity training completion percentages reported to the Texas Department of Information Resources (DIR) on August 31, 2023.

Human Resources & Risk Management (HRRM) will be submitting cybersecurity training completion percentages for the following DIR reporting groups:

- Harris County
- Greater Harris County 9-1-1 Emergency Network Harris County
- Harris County Flood Control District

**Results**

There were minor discrepancies between Internal Audit's analysis and the reported cybersecurity training completion percentage ranges to DIR for the Greater Harris County 9-1-1 Emergency Network and Harris County Flood Control District groups. These discrepancies were confirmed as one person from each group not yet completing the required cybersecurity training. HRRM has proactively identified the individuals and contacted the groups for completion of the required cybersecurity training.

Evidence of the training for the individuals will be documented and retained by HRRM and the Auditor's to support the percentages reported to DIR.

<b>Reporting Groups</b>	<b>Reported to DIR</b>	<b>Auditor's Analysis</b>
Harris County	90-99%	98.29%
Greater Harris County 9-1-1 Emergency Network	100%	97.44%
Harris County Flood Control District	100%	99.7%

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.

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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:

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District Judges  
County Judge Lina Hidalgo

Commissioner Lesley Briones  
Commissioner Rodney Ellis  
Commissioner Adrian Garcia

Commissioner Tom Ramsey  
County Attorney Christian Menefee