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

November 30, 2021

Dear Sheriff Gonzalez:

The Harris County Auditor's Office Audit Division has completed an audit of the Tow and Go and Incident Management Unit (IMU)/Motorist Assistance Program (MAP) grants. The results of our audit are included in the attached report.

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,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post  
County Auditor

Attachment

Report Copies:

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

AUDIT REPORT  
**TOW AND GO/IMU/MAP GRANT AUDIT**  
NOVEMBER 30, 2021

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## Executive Summary

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### OVERALL CONCLUSION

Overall, controls related to allowable costs, eligibility of tows, reporting requirements, and payroll were found to be effective for the Tow and Go and IMU/MAP grant programs. However, the Tow and Go program needs to develop documented procedures. The issue was discussed with Harris County Sherriff's Office (HCSO) management and an action plan was developed to address the issue by January 1, 2022.

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### SCOPE AND OBJECTIVE

Processes and information for the 12 months ending February 28, 2021, were reviewed to evaluate compliance with the following areas related to the Tow and Go and IMU/MAP grants:

- Allowable activities and costs
- Eligibility of tows
- Payroll
- Reporting requirements

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### SUMMARY OF AUDIT ISSUE

The audit revealed a lack of standard operating procedures for the Tow and Go program. The detailed audit issue, management's action plans to address the issue, and background information regarding this audit are discussed on the following pages. Each audit issue is ranked based on the likelihood and impact of the risk to the grant program.

## AUDIT ISSUE

### **ISSUE #1: No Approved Standard Operating Procedures for Tow and Go Program**[HIGH]

**What is the Issue:** Although there is a flowchart illustrating the invoicing procedures for the Tow and Go program, there are no documented, approved standard operating procedures (SOPs).

**What is Expected:** The grant agreement requires the HCSO to develop and publish SOPs for the Tow and Go program to cover major policies and operational procedures. The grant agreement also requires the SOPs to be submitted to the grantor agency for approval.

**Why it Happened:** Due to limited administrative resources, the HCSO has not prioritized written procedures for this grant program.

**Why it Matters:** Non-compliance with the grant agreement jeopardizes funding. Additionally, without proper SOPs, there is risk of inaccurate and inconsistent processes among employees.

**What Action(s) are Suggested:** The HCSO should develop SOPs to cover all major processes conducted for the Tow and Go program and submit the SOPs to the granting agency for approval. The SOPs should be communicated and made accessible to all employees.

### **MANAGEMENT'S ACTION PLAN**

**Responsible Party:** Felix Bultron, Grant Analyst

1. Created a document called Standard Operation Procedures (SOPs) which includes Tow and Go Invoicing steps and updated IMU protocols.
2. The SOPs will be sent to H-GAC for review and approval.
3. Going forward, the SOPs will be revised when necessary and periodically reviewed.

**Due Date:** January 1, 2022

## BACKGROUND

Houston-Galveston Area Council (H-GAC) selected the HCSO to facilitate the Tow and Go program and the IMU/MAP grant programs. The Tow and Go program contracts with local tow operators to provide freeway towing services for stalled vehicles within the Harris County limits, but outside of the City of Houston limits. This program operates 24 hours a day and 7 days a week. A qualifying tow consist of a tow of a stalled vehicle authorized by designated IMU personnel at Houston TranStar. MAP is a free program created to assist stranded motorists by clearing freeways of small incidents and stalled vehicles. Some of the MAP benefits offered are:

- Changing a flat tire
- Supplying fuel, water and/or air
- Jump starting vehicles
- Assisting with small engine repair
- Eliminate stranded vehicles from roadway
- Providing courtesy transport of stranded motorist to a secure location

## ACCOUNTABILITY

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