

# **AUDITOR'S REPORT**

## **AMERICAN SHOOTING CENTERS CONCESSION AGREEMENT AUDIT**



**July 22, 2022**

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

**Leslie Wilks Garcia, C.P.A., M.Jur.**  
*First Assistant County Auditor*

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

July 22, 2022

Dear Commissioner Cagle,

The Harris County Auditor's Office Audit Division performed procedures relative to the audit of the American Shooting Center (ASC) Concession agreement, for the five-year period ending September 30th, 2021. The objective of the engagement was to evaluate the ASC's financial compliance with the terms of the agreement.

**Results**

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

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**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,

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

Michael Post  
County Auditor

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