

AUDITOR'S REPORT

CHILDREN'S ASSESSMENT CENTER ELAINE STOLTE CLOSEOUT PROCEDURES AS OF FEBRUARY 1, 2020



March 6, 2020

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

March 6, 2020

Kerry McCracken, Executive Director
Children's Assessment Center
2500 Bolsover Street
Houston, Texas 77005

RE: Children's Assessment Center Elaine Stolte Closeout Procedures as of February 1, 2020

The Harris County Auditor's Office Audit Division has completed a Closeout Audit of the Children's Assessment Center due to the change in officials. The Closeout Audit was performed in accordance with the Harris County Road Law, Section 10, Chapter 17: "Upon the death, resignation or retirement of any officer or employee, the Auditor shall require an accounting of all property of every kind of the County or its political subdivisions of which he has custody, possession, control or supervision ..."

The objectives of the engagement were as follows:

1. Identify capital assets on a sample basis and verify completeness and accuracy.
2. Determine whether petty cash at the Office reconciles to the imprest balances authorized by Commissioner's Court.
3. Determine whether System(s) access/user rights are appropriate.
4. Determine whether procurement cards, travel cards, and retail credit cards existed and are in the Office's possession and purchases are made in compliance with County Policy.

The work performed required our staff to exercise professional judgment in completing the scope procedures. As the procedures were not a detailed inspection of all transactions or assets, 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 assets, 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 noted.

Kerry McCracken
Executive Director of the Children's Assessment Center

We appreciate the time and attention provided by you and your staff during this engagement. Please expect an email 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,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
 R. Jack Cagle
 Rodney Ellis
 Adrian Garcia
 Steve Radack
Vince Ryan