

AUDITOR'S REPORT

TAX TABLE UPDATE 2020



March 13, 2020

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

Leslie Wilks Garcia, C.P.A., C.F.E.
First Assistant County Auditor

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

March 13, 2020

Ms. Leslie Wilks Garcia
First Assistant County Auditor
Harris County Auditor's Office
1001 Preston, Suite 800
Houston, TX 77002

RE: Tax Table Update 2020

Dear Ms. Wilks Garcia:

The Harris County Auditor's Office Audit Division has completed agreed-upon procedures relative to the Tax Table Update 2020. The objective of this engagement was to determine if the Payroll Tax Table Update was in compliance with Harris County Accounting Procedure O.12, *Financial System Testing Guidelines*. A review was performed, on a sample basis, on Payroll Department's completed acceptance testing to evaluate whether their withholding calculations complied with the 2020 tax brackets and rates per the Internal Revenue Service (IRS). We independently calculated select bi-weekly employees' tax withholding amounts and net pay for their paychecks in 2020 to confirm that the results matched the tax withholding amounts calculated by IFAS.

Results

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

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,

A handwritten signature in blue ink that reads "Michael Post". The signature is fluid and cursive.

Michael Post
County Auditor

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