

AUDITOR'S REPORT

CONTROL-M AUDIT



November 6, 2020

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

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

November 6, 2020

Mr. Peter Key, Interim Executive Director
Harris County Toll Road Authority
7701 Wilshire Place Dr.
Houston, Texas 77040

RE: Control-M Audit

Dear Mr. Key:

The Harris County Auditor's Office Audit Division performed procedures relative to the Control-M Audit for the period of January 1, 2020 to July 31, 2020. The objective of the engagement was to evaluate the design and effectiveness of the following controls:

- Control-M parameters to create, schedule and export RITE 2.0 operational and financial data to PeopleSoft are properly configured, approved and deployed.
- Information created, processed and exported by Control-M into PeopleSoft is properly protected from unauthorized access to ensure availability, confidentiality and integrity of this data.
- The creation, scheduling and transfer of operational and financial data from Control-M to PeopleSoft is adequately monitored to ensure the identification of anomalies, errors or inconsistencies, and appropriate resolution, during these processes.

The work performed required our staff to exercise professional judgment in completing the engagement's objective. As the engagement's scope did not include a detailed inspection 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 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.

Mr. Peter Key
Interim Executive Director
Harris County Toll Road Authority

We appreciate the time and attention provided by you and your staff during this engagement. 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
Heather Cantu
Thania D. Gonzalez