

AUDITOR'S REPORT

HARRIS COUNTY BUDGET MANAGEMENT DEPARTMENT BILL JACKSON CLOSEOUT AUDIT



September 4, 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

September 4, 2020

David Berry, Executive Director/County Budget Officer
Harris County Budget Management Department
1001 Preston, Suite 500
Houston, Texas 77002

RE: Harris County Budget Management Department Closeout Audit

Dear Mr. Berry:

With the retirement of the former Executive Director/County Budget Officer/County Investment Officer for the Harris County Budget Management Department, the Harris County Auditor's Office Audit Division (Audit Services) has completed a Closeout Audit. The Closeout Audit was performed pursuant to the Harris County Road Law Section 10 which states that "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..."

We performed the following objectives for the 6 month period ended August 4, 2020 to determine whether:

- A sample of capital assets could be verified for existence.
- Procurement card and travel card expenditures complied with County policy.
- System(s) access/user rights were removed for terminated employees.
- Bank account signatories were timely removed.
- Petty cash at the Office reconciled to the imprest balance authorized by Commissioners Court.

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 expenses or collections, 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.

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



Michael Post
County Auditor

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