

AUDITOR'S REPORT

COMMISSIONER PRECINCT 3 STEVE RADACK CLOSEOUT AUDIT



February 12, 2021

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

February 12, 2021

Commissioner Tom Ramsey
Harris County Precinct 3
1001 Preston, 9th Floor
Houston, Texas 77002

RE: Commissioner Precinct 3 Steve Radack Closeout Audit

Dear Commissioner Ramsey:

The Internal Audit Division has completed a Closeout Audit for the Office of Harris County Commissioner Precinct 3. 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..."

The objectives of this engagement were to determine whether:

1. A sample of the department's capital assets and the full population of assets assigned to the former Commissioner could be verified for existence.
2. Certain procurement and travel card expenditures were in compliance with County policy.
3. Physical and system(s) access for the former Commissioner was appropriately disabled.
4. Commissioner Precinct 3's petty cash reconciled to the imprest balances authorized by Commissioners Court.

The audit reviewed financial data for the six-month period ended December 31, 2020 and system access data as of January 10, 2021.

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, and omissions.

Results

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

Commissioner Tom Ramsey
Harris County Commissioner Precinct 3

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, 713-274-5673.

Sincerely,



Michael Post
County Auditor

cc: District Judges
County Judge Lina Hidalgo
Commissioners:
R. Jack Cagle
Rodney Ellis
Adrian Garcia
Tom Ramsey
Christian D. Menefee