

# **AUDITOR'S REPORT**

## **HARRIS COUNTY COMMUNITY SERVICES DEPARTMENT JOSH STUCKEY CLOSEOUT AUDIT**



**December 18, 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**

December 18, 2020

Dr. Adrienne Holloway  
Executive Director  
Harris County Community Services Department  
8410 Lantern Point  
Houston, Texas 77054

RE: Harris County Community Services Department Closeout Audit

Dear Dr. Holloway:

The Internal Audit Division has completed a Closeout Audit for the Harris County Community Services Department's (CSD) previous executive director. 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 testing to determine the status of the following objectives:

1. Certain procurement and travel card expenditures were in compliance with County policy.
2. CSD petty cash reconciled to the imprest balances authorized by Commissioners Court.
3. A sample of the department's capital assets and the full population of assets assigned to the recently terminated executive leader could be verified for existence.
4. System and physical access was removed for the recently terminated executive leader.
5. Certain bank reconciliations were completed timely and accurately.
6. Bank account signatory rights for the recently terminated executive leader was appropriately removed.

The audit reviewed financial data for the six-month period ended November 9, 2020 and system access data as of November 19, 2020.

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.

Dr. Adrienne Holloway  
Executive Director  
Harris County Community Services Department

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, at 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